



 Budget Document  
& Superintendent's  
Message

Lane County School District 4J  
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**Adopted  
2010-2011**

**SCHOOL DISTRICT NO. 4J, LANE COUNTY, OREGON**

**20010–11**

BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2010

**BUDGET COMMITTEE**

**Electors:**

Betsy Boyd  
Shirley Clark  
Carla Gary  
Tim Gleason  
Pete Gribskov  
Wendy Laing  
Debra Smith

**Term:**

July 1, 2008 to June 30, 2011  
July 1, 2007 to June 30, 2010  
July 1, 2009 to June 30, 2011  
July 1, 2009 to June 30, 2012  
July 1, 2008 to June 30, 2011  
July 1, 2009 to June 30, 2012  
July 1, 2007 to June 30, 2010

**Board of Directors:**

Beth Gerot  
Jennifer Geller, Committee Chair  
Alicia Hays  
Anne Marie Levis  
Craig Smith  
Jim Torrey  
Mary Walston

**Term:**

July 1, 2009 to June 30, 2013  
July 1, 2009 to June 30, 2013  
July 1, 2007 to June 30, 2011  
July 1, 2009 to June 30, 2013  
July 1, 2007 to June 30, 2011  
July 1, 2007 to June 30, 2011  
July 1, 2009 to June 30, 2011

**Clerk:**

George Russell, Superintendent

**Staff:**

Susan Fahey, Chief Financial Officer  
Caroline Passerotti, Financial Analysis and Budget Manager  
John Ewing, Financial Management Analyst  
Carol Tshionyi, Document Preparation

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# The Budget at a Glance

## Operating Budget

The proposed 2010-11 budget was developed as the nation and state struggle to emerge from the Great Recession. With the community's support of the district's local option levy, Oregon voters' passage of new tax initiatives, state legislature's approval of \$200 million in K-12 funding from state reserves, and funding from the federal American Recovery and Reinvestment Act (ARRA), budget reductions were minimized.

Overall, the proposed budget totals \$292.9 million, an increase of \$2.4 million or about 1% over the 2009-10 adopted budget. This primarily represents increases in the general fund as contingencies and the ending fund balance approach board policy levels, and in the insurance reserve fund from anticipated increases in health care costs. Smaller increases occurred in the debt service and capital equipment funds. Offsetting these increases are declines to the federal, state and local grants fund as ARRA funding sunsets and the capital projects fund due to fully expending bond proceeds in 2009-10.

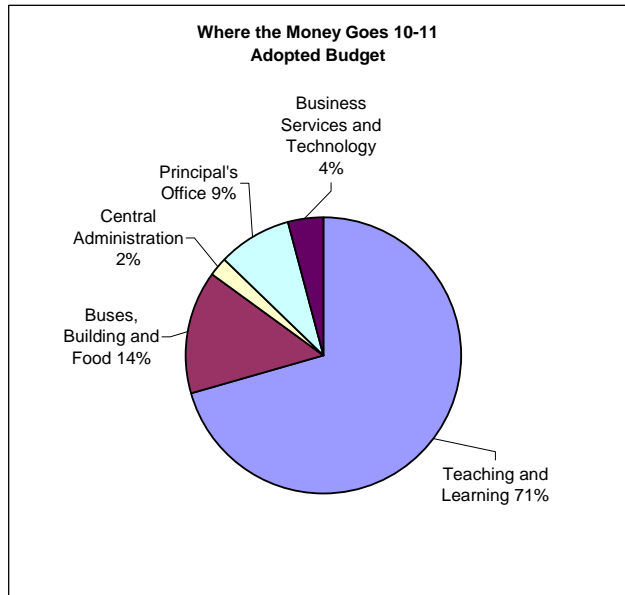
## General Fund

The general fund operating budget of \$142.0 million (excluding contingency and ending fund balance) decreased by \$1.8 million, or 1.3%. To cover normal cost increases, initial budget reduction strategies included using reserves of \$5 million, reducing central office and administration budgets by \$1 million and reducing staffing which lowered the budget by an additional \$1.2 million. With the late May announcement of an additional \$6.8 million cut to district funding from the state, the following

additional reductions were made: \$3 million in transfers to the PERS reserve and the fleet fund were eliminated, salaries and benefits were cut by the equivalent of seven days for all employees, discretionary budgets were lowered by 10%, and the contingency was dropped to 1.7% of operating expenditures.

General fund revenues rose by 1.0%, to \$136.1 million. This \$1.3 million increase from the 2009-10 budget represents a slightly higher level of state revenue due to the fact that the 2009-10 budget was built on a \$5.6 billion state K-12 funding level for the 2009-11 biennium, and biennial funding is now set at \$5.8 billion.

General fund reserves including contingency funds have increased \$2.5 million from last year's adopted budget and are restored to slightly below board policy levels.



## Revenue Outlook

In the February 2010 special legislative session, the legislature committed to funding K-12 at a \$6 billion level for the 2009-11 biennium by releasing state reserves of \$200 million. Funding was dropped by \$238 million to a new biennial total of \$5.8 billion as lower income tax collections were reported in the June 2010 State Economic Forecast. This is below the legislatively approved funding of \$6.245 billion in 2007-09.

The primary sources of state funding include general fund and lottery proceeds, State Fiscal Stabilization Fund (ARRA) dollars and reserves.

## Capital Budget

Since bonds approved by voters in 2002 will be fully expended by the end of 2009-10, the 2010-11 capital budget reflects only critically needed projects funded from remaining capital reserves.

Projects budgeted for 2010-11 include roofing, seismic improvements, replacement of two high school athletic fields, telecommunications and technology upgrades, and exterior painting. Funds are appropriated for the district's preventive maintenance program and building remodels which may result from potential school consolidations. The capital budget also includes the transfer of \$500,000 from the sale of surplus properties to the general fund to offset the impact of declining revenues on instructional programs.

Completion of bond projects in 2009-10 concludes the first phase of the 2002 Long Range Facilities Plan. The district is preparing to review and update this plan and establish a time line for a capital bond measure in 2011 or after.

## STAFFING HISTORY

	2007-08 FTE	2008-09 FTE	2009-10 Budget	2010-11 Budget	Changes from 2009-10
<b>GENERAL FUND</b>					
LICENSED STAFF					
Program Staff <sup>1</sup>	27.22	30.69	29.32	30.07	0.75
Special Education	110.83	114.76	110.27	111.39	1.12
School Licensed	763.28	751.47	709.38 <sup>2</sup>	685.80 <sup>3</sup>	(23.58)
CLASSIFIED/PROFESSIONAL STAFF					
Ed Center	76.28	73.59	72.68	71.65	(1.03)
Facilities	48.00	48.00	43.00	40.00	(3.00)
Transportation	68.38	81.88	89.12	91.74	2.62
Custodians	90.37	94.72	94.22	94.22	-
Community Recreation Services	2.00	2.00	2.00	2.00	-
School Based					
Support Staff	230.10	222.76	189.67 <sup>2</sup>	183.66 <sup>3</sup>	(6.01)
Special Ed Assts.	108.29	109.48	96.93	97.53	0.60
ADMINISTRATORS					
Central Administrators/Supervisors	29.99	32.36	27.97	28.83	0.86
School Administrators	49.89	48.81	48.05	48.05	-
<b>TOTALS - GENERAL FUND</b>	<u>1,604.63</u>	<u>1,610.52</u>	<u>1,512.61</u>	<u>1,484.93</u>	<u>(27.67)</u>

*Totals may not foot due to rounding.*

<sup>1</sup> Includes TOSA's, Strings, TAG, Nurses, Psychologists, Social Workers.

<sup>2</sup> Includes conversion of a portion of "targeted funding" allocation to staffing. For 2009-10, 7.82 licensed FTE and 15.45 classified FTE were added to the Adopted budget.

<sup>3</sup> Includes conversion of a portion of "targeted funding" allocation to staffing. For 2010-11, 8.27 licensed FTE and 15.09 classified FTE are added to the Adopted budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lane County School District 4J**

**Oregon**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director

**BUDGET  
PRESENTATION  
AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lane County School District 4J, Oregon, for its annual budget for the fiscal year beginning July 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Superintendent's  
Budget Message

***SUPERINTENDENT’S BUDGET MESSAGE***

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**ADOPTED BUDGET — UPDATE TO PROPOSED BUDGET MESSAGE**

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On June 16, 2010, the board adopted the budget for Lane County School District 4J for fiscal year 2010-11. The adopted budget represents the budget approved by the budget committee, revised to reflect a further \$6.8 million reduction in State School Fund revenues, the results of new employee group agreements, additional general fund budget reduction strategies, and the inclusion of targeted funding FTE.

On May 10, 2010, the budget committee unanimously approved the proposed budget, with an amendment to appropriate a one-time increase in state funding of \$1.2 million. As a result, the approved budget was increased to reinstate a \$1 million transfer to the District Retirement Fund to offset future PERS rate increases and use \$200,000 to mitigate the effects of licensed staffing reductions.

On May 25, 2010, the state released its updated Economic and Revenue Forecast which reported an anticipated \$577 million revenue shortfall in the biennium ending June 30, 2011 based on weak personal income tax collections. In response, Governor Kulongoski directed all state agencies to develop plans for implementing 9% budget cuts for 2010-11. The impact on K-12 school districts is a reduction in State School Fund revenue of \$351 per average daily membership, weighted, or \$6.8 million to our school district.

To address the resulting general fund shortfall, on June 2, 2010, the budget committee reconvened to discuss the following options:

- Increase the general fund beginning fund balance by \$2 million, as a result of: 1) eliminating the 2009-10 transfer to the District Retirement Fund to offset future PERS rate increases and 2) reducing the fleet fund transfer;
- Eliminate the 2010-11 District Retirement Fund transfer of \$1 million;
- Adjust the Contingency and Ending Fund Balance by approximately \$400,000 to reflect lower requirements, based on lower revenues and expenditures;
- Negotiate compensation strategies with employee groups to achieve the remaining \$3.4 million in reductions.

In addition, on June 10, 2010, the district and the Eugene Education Association reached a tentative agreement in employee contract negotiations, including a reduction of seven days. Given the terms of the agreement, the following changes were made in the adopted budget:

- Reduce salary and benefit accounts by the equivalent of seven days for all employees;
- Lower school and department discretionary accounts by 10%; and
- Drop the Contingency to 1.7% from the 2% target in board policy.

With these changes, the adopted general fund operating budget totals \$142.0 million, 1.3% below the 2009-10 adopted budget. The 2009-10 budget was down 9.2% from the prior year.

Also, as in prior years, a portion of the \$2.2 million in Targeted Funding provided to schools as materials and services was converted to salaries and benefits based on initial staffing plans. For the adopted budget, we have increased licensed FTE by 8.27 and classified FTE by 15.09 to more accurately reflect staffing funded with this source.

While technically recovery from the Great Recession has begun, it is important to recognize that we remain in an increasingly challenging fiscal environment. Even so, we must continue our commitment to creating a stable and sustainable future for our students and our schools. And we must be resolute in our efforts to ensure that every student in every school has an opportunity to excel. Working together as a community, I believe we can achieve these ends.

Let me again extend my thanks to members of the budget committee. Their guidance and support through another year of uncertainty and hard choices has been invaluable.

Sincerely,



George Russell  
Superintendent

**SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

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**Members of Lane County School District 4J Budget Committee:**

The proposed 2010-11 budget was developed as the nation and state struggle to emerge from the Great Recession. With the community's support of our local option levy, Oregon voters' passage of new tax initiatives, state legislature's approval of \$200 million in K-12 funding from state reserves, and funding from the federal American Recovery and Reinvestment Act (ARRA), budget reductions were minimized.

At the January 2010 budget committee meeting, you provided me with direction to propose a budget that:

- Is guided by the district's mission, core values, board goals and key results,
- Retains sufficient reserves to meet cash flow needs, maintains the district's bond rating, and achieves board targets for contingency and reserves,
- Sets aside funding to offset anticipated future Public Employee Retirement System (PERS) rate increases,
- Takes into consideration stakeholder feedback,
- Positions the district to implement sustainable budgeting practices, and
- Addresses the projected shortfall by making service or cost reductions, using the following criteria:
  - Focus on the instructional core, keeping board goals and key results at the forefront of decisions;
  - Retain sufficient funds to manage the required human resource, financial, information technology, leadership and facility maintenance activities of the district;
  - Minimize layoffs to the extent possible;
  - Be mindful of the long-term, avoiding short-term solutions that may have harmful long-term consequences.

With the exception of setting aside additional funds for projected PERS rate increases, I believe this budget responds to that direction. It reallocates certain funding to provide support to schools that directly addresses board and superintendent goals, as well as instructional

priorities. In order to balance the budget, reserves were reduced to board policy levels (5% of operating revenues for the unappropriated ending fund balance and 2% of operating expenditures for contingency), further reductions were made to central services, and 28 FTE teaching positions were eliminated, including reductions due to enrollment declines.

For a district our size, these cuts may not seem significant. The challenge the district faces; however, is that they come on the heels of several years of service reductions, including the largest reduction in district history in 2009-10, and precede what is projected to be another year of sizeable reductions in 2011-12 due to continued constrained state resources, increasing public employee retirement costs, and declining enrollment.

Reductions made to balance the 2009-10 budget included:

- *Draw down of reserves, \$12.4 million*
- *Reduce Central Office and Administration budgets, \$3.8 million*
- *Compensation Agreements, \$2.9 million* – All employee groups agreed to changes that reduced wage and benefit costs by at least 3%. Only one instructional day was cut to achieve the savings.

After the above strategies were employed, a deficit of \$2.6 million remained and the following school reductions were made:

- *School-based licensed staffing, \$2.46 million* – Licensed staffing was reduced 33 FTE by increasing the student to teacher ratio by 1.0 FTE, reducing physical education requirements at the elementary and middle school levels, and reducing staffing used to assist schools with student interventions and the effects of declining enrollment.
- *Reduce athletic programs, \$140,000*

Given the combined magnitude of cuts over the last several years, keeping budget reductions from negatively impacting students and the community is extremely difficult. Through surveys and budget forums we have garnered feedback from staff, students and the community on what they believe is important to preserve in these difficult financial times. Together with my district leadership team, we have developed a budget

**SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

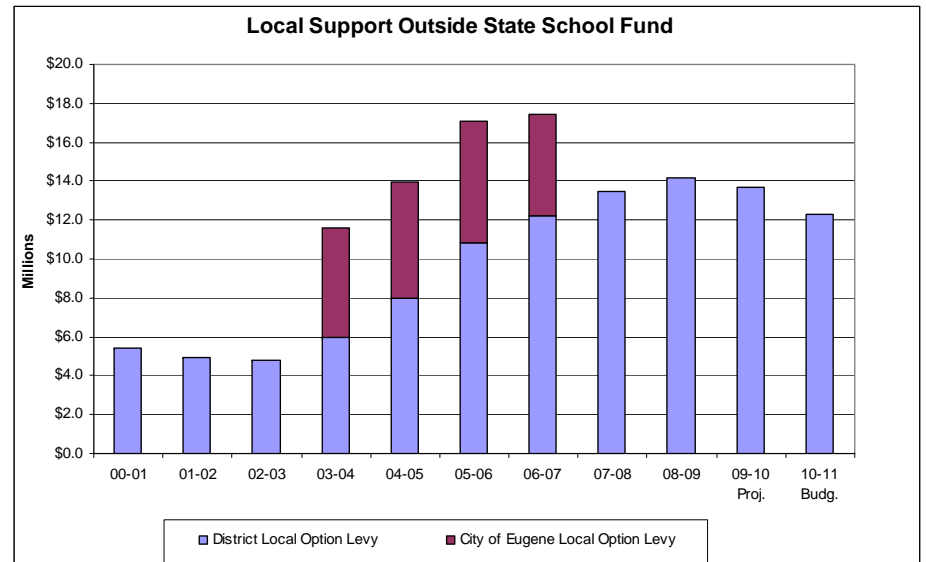
that takes into consideration that feedback while aligning our resources with the board goal to “Increase achievement for all students while closing the achievement gap, provide equal opportunities for all students to succeed and ensure all 4J graduates are prepared to be successful in careers, in college and as citizens”. This was accomplished within the framework of the goal to “Provide prudent stewardship of district resources to best support student success, educational equity and choice”.

The proposed budget preserves key items such as student-to-teacher ratio, school days, support to implement new graduation requirements, and certain initiatives to address the achievement gap including math, literacy, and summer school programs. Funding directed to schools with higher needs students remains in place, albeit at lower levels. Over 11 licensed FTE and almost 21 classified FTE were allocated to schools based on student demographics. Additionally, funds have been reallocated to support educational equity initiatives.

**Importance of Local Support**

Since 2001, local support financially has helped the district deliver service to students in the face of unstable state revenue and declining enrollment. The chart below shows the history of local tax support for operations. In November 2008 as the recession was looming, the community again strongly supported the district’s local option levy by renewing it for an additional five years. This funding source is now secured through 2014-15 and will be critical in sustaining classroom services given the state’s and the district’s tenuous financial outlook. Local option levy revenue budgeted for 2010-11 represents approximately 9% of the district’s general fund revenues.

The significant increases in the district’s local option levy revenue from 2002–03 to 2008-09 were due to an unusually strong real estate market generating large increases in real market value. As the gap between assessed value and real market value has grown, the district was able to collect more of the \$1.50 per \$1,000 assessed value rate. Given the recent decline in real market values, levy revenues are expected to drop for the next few years.



**CURRENT FINANCIAL STATUS**

**State Economic and Revenue Forecast**

The district’s general fund relies heavily on state income taxes, and it is important to consider the state’s economic and revenue forecast as a backdrop to the district’s annual budget.

The March 2010 forecast prepared by the Office of Economic Analysis (OEA) estimated that state general fund revenue for the 2009–11 biennium will be approximately \$13.2 billion, which is \$365 million lower than the close of session forecast. In determining risks to Oregon’s economy, OEA indicated that they believe risks are balanced on the up and down sides. The downside risk is that the economy will continue to remain sluggish and no real growth is experienced for awhile. The upside is that the economy will take off quickly once recovery begins. Positive economic signals are slower job losses and lower unemployment rates, home inventory starting to fall and home prices not falling as fast as in the previous year. OEA’s assessment is that mild job growth will commence in the second quarter of 2010.

Oregon’s recovery from recessions typically lags the nation since consumer confidence and spending which generate sales tax revenue,

## SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

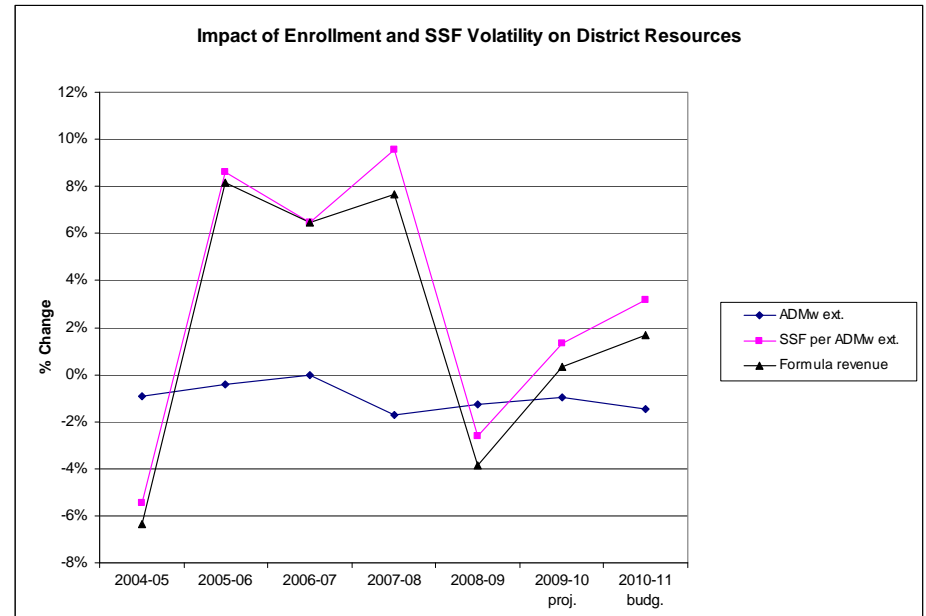
are generally restored prior to increases in employment. In March 2010, Oregon's seasonally adjusted unemployment was 10.6% and had remained relatively flat for the last several months. An encouraging sign is that the rate is lower than the 12.1% experienced in March 2009; although it continues to be well above the United States average of 9.7%.

Oregon's strong reliance on income tax revenues and persistently high unemployment rates, however, have resulted in lower projections for the 2011-13 biennium. In his State of the State speech on April 2, 2010, Governor Kulongoski shared that current financial projections indicate that state revenues for next biennium are \$2.5 billion short of current service level requirements which is approximately 19% of the state's general fund expenditure budget.

### Revenue from the State

Historically, the primary sources of state funding for K-12 schools have been the state general fund in combination with designated lottery proceeds. Federal stimulus funding distributed through the American Recovery and Reinvestment Act (ARRA) is providing additional resources for three fiscal years, ending in 2010-11. At its February 2010 special session, the state legislature approved releasing \$200 million in reserves for K-12 funding in the 2009-11 biennium which had initially been approved pending certain economic outcomes. This action provided districts the ability to more accurately project resources for 2010-11.

The majority of funding provided by the state to the district is based on the district's average daily membership of students. The chart below shows the volatility of per pupil funding (including School Improvement Fund grant, School Day Restoration Fund and ARRA amounts) over the last several years in relation to the district's average daily membership. The 2010-11 amount is based on a state funding level of \$6 billion.



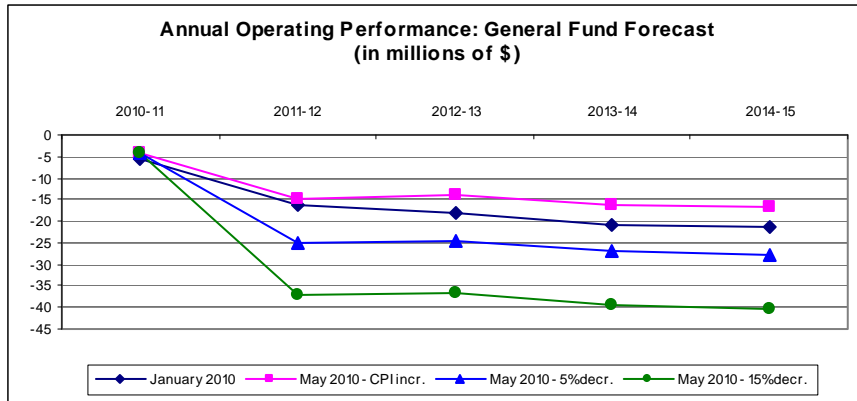
### General Fund Financial Forecast

Each year the district analyzes its revenue and expenditures for the next several years and produces a financial forecast. This forecast, initially presented in December or January, is a planning tool that provides the basis for the upcoming year's budget as well as longer-term resource allocation strategies.

Since January we have updated our forecast and balanced the proposed 2010–11 budget to reflect changing conditions. Given Governor Kulongoski's information that projected revenues are short of current service level requirements, we have prepared three forecast scenarios. The optimistic scenario projects that state revenue will increase based on the U.S. Consumer Price Index increase which was the basis for the January forecast. The other scenarios forecast that state revenue will decrease by 5% and 15%. The chart below compares the January and May 2010 projected annual operating performance after proposed budget reductions, but before any use of reserves.

## SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

The forecast projects annual operating deficits in all years which will require further service reductions. If the 2011-12 deficit is corrected with ongoing revenue increases or ongoing expenditure decreases, deficits in the following years will be greatly reduced.



Major changes in forecast assumptions between January and May using the 5% decrease in state school fund formula scenario are summarized below:

### Resources

- State school fund 2010-11 per pupil amount updated to reflect April 8, 2010 Oregon Department of Education (ODE) estimate, down from \$6,483 to \$6,453.
- Common school fund payment increased \$834,000 based on ODE estimate.
- Prior year tax collections adjusted upward \$762,000 to reflect expected trend.
- Per pupil funding decreased to reflect the projected lower level of state funding:
  - \$6,529 to \$5,916 in 2011-12
  - \$6,660 to \$6,157 in 2012-13
  - \$6,787 to \$6,280 in 2013-14
  - \$6,916 to \$6,399 in 2014-15

### Requirements

- 2010-11 proposed budget reduction strategies have been incorporated including FTE reductions related to enrollment declines and elimination of the transfer to the PERS reserve fund. See Attachment B to the budget message for details.
- PERS rate for 2010-11 adjusted for small increase in PERS debt service rate.
- PERS rate increase for 2011-13 biennium adjusted to 5.8 percentage points, down from 7 percentage points.
- Transfers were reduced \$162,000 based on anticipated needs.

### Contingencies and Unappropriated Ending Fund Balance (UEFB)

- Special Education contingency was increased \$150,000 due to reduction of grant funds and pending recommendations from the District Management Council review of special education operations.
- General contingency and the UEFB remain at board policy levels.

### SUMMARY OF PROPOSED BUDGET

Overall, the proposed budget totals \$296.2 million, an increase of \$5.8 million or 2% from the 2009–10 adopted budget. This primarily represents increases in the general fund as contingencies and the UEFB were brought up to board policy levels, and the insurance reserve fund due to anticipated increases in health care costs. Smaller increases occurred in the debt service and fleet and equipment funds. Offsetting the increases are declines to the federal, state and local grants fund as ARRA funding sunsets and the capital projects fund due to fully expending bond proceeds in 2009-10.

The general fund operating budget of \$144.9 million (excluding contingency and UEFB) has increased by \$1.1 million—or by 0.8% which is not enough to maintain current service levels. Budget reduction strategies included using reserves of \$5.1 million, reducing central office and administration budgets by \$1.2 million and reducing staffing which lowered the budget by an additional \$1.2 million.

## ***SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET***

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General fund revenues have increased by 5.4%, to \$142.1 million. This \$7.3 million increase from the 2009–10 budget represents a higher level of state revenue due to the fact that the 2009-10 budget was built on a \$5.6 billion state K-12 funding level for the 2009-11 biennium and in February 2010, the state legislature committed to funding K-12 at a \$6 billion level. Current taxes also increased due to continued strong collection rate projections.

General fund reserves including contingency funds have increased \$3.1 million from last year's adopted budget and are restored to board policy levels.

### ***General Fund Operating Budget—Key Assumptions***

The key resources and requirements assumptions are presented below.

#### ***Beginning Fund Balance***

We believe that we will end 2009–10 with \$10.7 million in working capital—\$3.6 million above the 5% board target. Working capital has been bolstered by a higher biennium state funding level than budgeted in 2009-10.

#### ***Revenue***

*Per Pupil Funding:* \$6,453 per ADMw, based on a \$6 billion K-12 state funding level. This includes federal funding under the American Recovery and Reinvestment Act (ARRA) as well as additional state funding from reserves.

*Local Option Levy Revenue:* \$12.3 million, reflecting a 3.0% increase in assessed value, a 10% decrease in real market value, and increasing compression losses as a result of the softening real estate market. Since the amount actually levied depends on the relationship between each property's assessed and real market values, it is difficult to predict the amount the district will receive from this source. Property taxes are levied based on January values.

*Local Property Tax Collection Rate:* 94.1%, up from the 93% budgeted in 2009–10.

*Interest Earnings:* \$300,000, down from \$750,000 in 2009-10 as projected average interest rates stay low and reserve levels drop.

#### ***Expenditures***

*Wages and benefits:* Contractual increases, including 2% cost of living adjustments for classified staff and higher district contributions for health insurance. Licensed and administrative agreements expire June 30, 2010. Cost of contract increase for both groups is budgeted at Portland Consumer Price Index as per the December state forecast, 1.4%.

*Materials and Services:* Flat funding for schools and departments, with increases of \$176,000 for uncontrollable costs, such as utilities.

*Service Level Changes:* Costs associated with general fund services reductions and additions are detailed in Attachment B, page 20.

*Transfers:* \$481,000 to the fleet and equipment fund for school equipment needs; \$580,000 to the insurance reserve fund, with \$375,000 to support risk and benefits program management and \$205,000 to employee group reserves from projected social security savings related to the use of IRS Section 125 tax sheltered health and dependent care costs; \$230,000 to the nutrition services fund to support operations.

*Contingency:* \$3.8 million - general contingency at board target of 2%, special education contingency of \$900,000 to address declining grant funds and District Management Council's recommendations from the special education operational review.

### ***Other Operating Funds***

Other operating funds range from those that are quite stable to ones that rely on reserves to cover costs. Major operating funds are discussed below.

#### ***Federal, State and Local Programs Fund***

This fund accounts for revenues and expenditures from federal, state, local and private grant programs. The largest grants budgeted for 2010–11 are discussed below.

#### ***Elementary and Secondary Education Act (Title I–V)***

The district receives federal No Child Left Behind grant allocations to support education programs. For 2010-11 we are anticipating a decrease in the base allocation, but that carryover balances



**SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

including ARRA Title I-A will increase total funding in these grants to an amount slightly above 2009-10 levels. Including carryover amounts, Title budgets total \$6.2 million.

**Regional Programs for Students with Disabilities**

Lane Education Service District contracts with District 4J to provide certain Lane regional special education services, such as services to students with severe orthopedic impairment; students with vision impairment; students with hearing impairment; and students who are deaf and blind. State and federal resources fund the contract. For 2010-11, we anticipate that the base allocation will remain relatively flat at \$1.4 million.

**Individuals with Disabilities Education Act (IDEA) Grant**

The proposed base IDEA grant budget for special education assumes a 2010-11 budget of \$3.3 million, which is less than the amount allocated in 2009-10. ARRA IDEA funding will provide an additional \$900,000. While the total of these grants is not sufficient to cover services currently supported by the grant, it brings us closer to the 40% funding level that Congress recommended when the law was passed. I will discuss the issues related to special education later in this message.

**Eugene Education Fund**

The district receives quarterly distributions from the Eugene Education Fund, a non-profit organization established in 1993 to support district schools and programs. For 2010–11, a budget of \$950,000 is proposed.

**Twenty-first Century Learning Centers**

This federally funded program's objective is to create community learning centers that complement regular academic programs and is intended to enrich academic opportunities for students which enable them to meet core academic standards. The program operates in several of the district's higher need elementary and middle schools. The budget includes \$723,000 for this grant.

***Fleet and Equipment Fund***

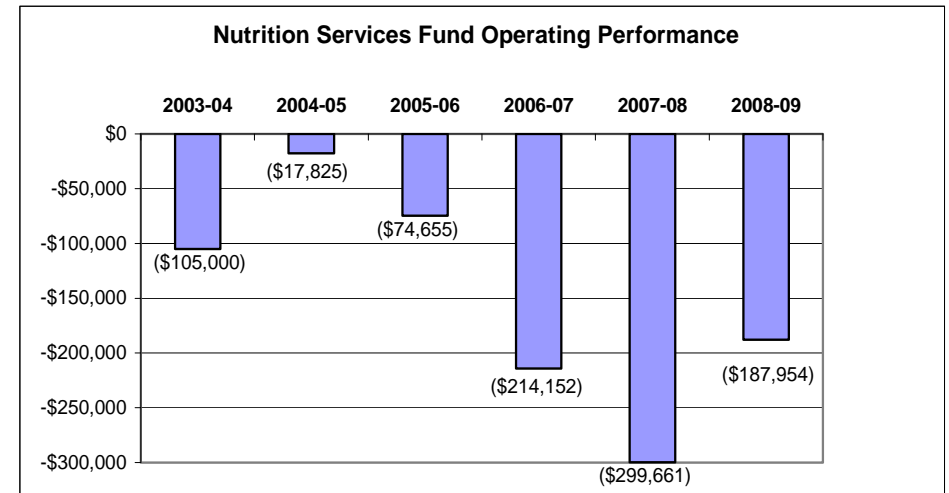
This fund accounts for expenditures for the district's fleet and for textbooks and equipment. The funding strategy is to:

- Set an annual budget target of \$2 million per year for equipment and textbooks.
- Budget a \$1.65 million general fund transfer to the equipment fund, with the intent of using "excess ending working capital" (actual vs. budgeted) to increase the transfer by up to \$350,000.

For 2010–11 a transfer of \$481,000 is proposed. The proposed budget for equipment, textbook and fleet expenditures is \$10.2 million which draws on reserves to fund most purchases. In 2009, legislation was approved that permits transferring from a reserve fund, such as the fleet and equipment fund, to the general fund to support operations. The 2010-11 budget includes a \$72,000 transfer for that purpose.

***Nutrition Services Fund***

The Nutrition Services Fund accounts for the revenue and expenditures of the district's meal programs. Principal sources of revenue are sales of food and subsidies under the National School Lunch Act. It has been the district's goal that program revenues cover operating expenses. Since 2000–01, the fund has not been able to meet this goal.



The chart above shows the fund's operating performance for the last five years, not including any general fund transfers or funds from management companies. As the chart shows, the program made significant progress toward self-sufficiency in 2004–05, however the deficit began rising in

## **SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

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2005–06, despite increased sales.<sup>1</sup> A la carte revenue has dropped over \$700,000 since 2001-02 due to reduced offerings and the philosophy that reimbursable meals provide a healthier alternative for students. In 2008-09 progress towards reducing the deficit was made once again as management reviewed operational results at individual schools and adjusted staffing levels. For 2009-10, we are projecting a shortfall of approximately \$200,000. A shortfall of \$230,000 is proposed for 2010-11.

Nutrition Services management and staff are working hard to achieve the goal of a self-sustaining program. As a result of many program changes, participation is up significantly, particularly at the middle school level and even in the face of declining enrollment. However, factors outside the program's control make it difficult to achieve a cost neutral program. These factors include federal reimbursement rate increases that do not match program cost increases, declining enrollment, small schools, and open campus at the high schools. In addition, the district's Wellness Policy and new state laws contain provisions that have resulted in reduced a la carte revenues and increased food costs. While these items improve the quality of what is served to students, program revenue and costs have been adversely affected.

### ***Insurance Reserve Fund***

The Insurance Reserve Fund accounts for the majority of the district's insurance functions, including employee benefit plans and property and liability insurance. It is segregated into five "subfunds": an insurance reserve fund for each employee association, a Wellness Clinic fund and a general risk management fund which accounts for workers' compensation and unemployment payments and district administration. The licensed and classified employee reserve funds and the Wellness Clinic fund have been able to cover current expenses with current revenue and even increase reserves over the last several years, and the administrator insurance reserve fund has remained relatively stable over the last couple of years. Health insurance is provided by the state-mandated Oregon Employee Benefits Board (OEBB). OEBB costs are expected to increase substantially in 2010-11 which will likely draw down reserve levels.

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<sup>1</sup> Performance for 2004-05, 2005-06 and 2006-07 does not include revenue reductions of \$50,000, \$95,245 and \$77,665 respectively to address changes in accounting for inventory as recommended by the district's auditors.

The general risk management fund is not as stable as the other insurance reserve funds and revenues are not projected to cover expenses. The risk management fund is losing about \$500,000 per year; within a few years, reserves are projected to be depleted. Staff will analyze the fund and propose stabilization alternatives for the 2012-13 fiscal year.

### ***District Retirement Fund***

The District Retirement Fund accounts for supplemental retirement benefits for employees who retire before age 65 and for the PERS Reserve created in 2003–04.

The supplemental retirement benefit applies to most administrators hired prior to 1996 and teachers hired prior to 1998. At the time the plan was discontinued, employees were given the option to convert to a plan that offered increased district-paid tax sheltered annuities. There are currently 324 active employees eligible for supplemental retirement benefits and 449 receiving benefits. To cover the annual cost of retirement benefits, the district budgets a percent of salary costs. For 2010-11, we are budgeting 2.8% of salaries to help cover those costs and drawing down fund reserves.

The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. These savings were to be returned to the general fund to offset expected rate increases in the 2005–07 biennium. That rate increase did occur and transfers were made.

The original reserve was set up to cover a higher rate increase than occurred in the 2005–07 biennium, and a balance of \$2.5 million in the PERS Reserve remained. The reserve was increased by \$1 million in 2009-10 to offset projected rate increases in 2011-13.

### ***Impact of Operating Budget Changes on Programs and Services***

#### ***Direct Classroom Services***

The proposed budget reflects eliminating the 9.6 licensed FTE specifically available to mitigate the effect of declining enrollment and assist schools with student intervention strategies; however over 11 licensed FTE and almost 21 classified FTE were allocated to schools based on student socio-economic status and an additional 27 licensed FTE are allocated for school-based student supports. Reducing physical education

**SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

requirements for elementary and middle school students back to the 2006-07 level resulted in additional reductions of 4 FTE.

Central Department and Administration Budgets

The proposed budget results in \$1.2 million reduction to these services. Cuts to central departments and administration have been deep since the passage of Measure 5 in 1991. With the adoption of these reductions, central departments will have cut general fund staff by more than one-third since 1990-91. An additional reduction of this magnitude carries with it some risks in terms of meeting legal and student safety requirements, providing adequate support to schools, the board and our community and simply administering an organization of this size.

General fund reductions represent 5.0 FTE and \$600,000 in services and supply budgets. Specific reductions are presented in Attachment B. In general, the work of the eliminated positions will be evaluated to determine what tasks can be dropped and what must be reallocated to other staff. Remaining staff positions will have to be analyzed to determine what services will no longer be provided.

**Capital Budget**

The proposed 2010–11 capital budget of \$11.4 million reflects a reduction from prior year due to general obligation bonds being fully expended in 2009-10. Projects focus on district-wide upgrades of building systems and infrastructure in the areas of highest need. Projects budgeted for 2010–11 include roofing replacements, athletic field improvements, technology infrastructure and security upgrades, and exterior painting. The budget also includes an allowance for building improvements that may be required as a result of potential school consolidation decisions due to enrollment shifts.

The first phase of a 24-year Long Range Facilities Plan that the Board adopted in February 2002 was completed in 2009-10. This plan called for the proactive disposition of surplus district property and four bond elections spaced approximately six years apart to address capital repair and replacement needs. After the success of the first bond election, the Board considered consultants' recommendations regarding the disposition of surplus property. To date, three residential lots and the Laurel Hill, Whiteaker, Westmoreland, Willakenzie and Santa Clara elementary

school sites have been sold. The board has initiated the Land Use Decision Process for Civic Stadium and will decide in June 2010 whether to sell the property. The district is soliciting community input, including a Save Civic Stadium feasibility study that looks at potential uses that might preserve the stadium and ball field. By board policy, revenue from the sales of the properties has been “placed in a district capital improvement fund and used to acquire and develop land and/or upgrade and improve District facilities.” The proposed capital budget uses revenue from the sale of surplus property to fund the preventive maintenance program. I am proposing that \$500,000 of these funds be transferred to the general fund to support operations for a second year.

The proposed sources and uses of capital funds are shown below:

<b>2010-11 Proposed Capital Budget (in millions)</b>			
Sources		Uses	
Local Governments	\$0.5	Capital Projects	\$5.1
Other	0.2	Reserve for Building	
Beginning Fund		Improvements	2.0
Balance	<u>10.7</u>	Preventive Maint.	0.4
		Technology Upgrades	0.5
		Transfer to General	
		Fund	0.5
		Ending Fund Balance	<u>2.9</u>
<b>TOTAL</b>	<b>\$11.4</b>	<b>TOTAL</b>	<b>\$11.4</b>

**BUDGET AND ACCOUNTING CHANGES**

This proposed budget reflects some differences from the adopted 2009-10 budget in how FTE are shown. Each year schools receive a staffing allocation and a “discretionary budget” for materials and services. Part of that discretionary budget is a “targeted funding” allocation that schools can use for either staff or materials and services. Targeted funding totals \$2.2 million, much of which is used to fund teachers and instructional assistants. The 2009-10 adopted budget included 23.3 FTE for targeted funding, 7.8 FTE licensed staff and 15.5 FTE classified staff. Staff intends to reconcile staffing plans in time to identify FTE supported by the targeted

## ***SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET***

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funding prior to board adoption of the 2010-11 budget, thereby increasing FTE, but not appropriation amounts.

### ***FUTURE BUDGET ISSUES***

A number of issues may impact the budget in 2010–11 or in the next few years. Some of those issues are discussed below.

#### ***Employee Benefits Costs***

##### ***PERS Rates***

The future of PERS rates will depend mainly on the investment portfolio performance—of PERS as a whole and of the district's "lump sum" account with PERS (created when the district sold pension bonds). Currently PERS rates are set once every biennium based on actuarial projections and fund performance 18 months prior to the rate change effective date. For the 2009-11 biennium, rates were set based on a December 2007 valuation. At that time, investment earnings were strong and rates were lowered by approximately three percentage points. The benefit of the district's "lump sum" account increased to 5.49%.

Under that rate setting process, rates will be set for the 2011-13 biennium based on a December 2009 valuation. When the 2009-11 rates were set, the PERS fund had a healthy 112% funded status. Funded status at the end of 2009 was estimated to be below 80%. In January, the PERS Board adopted a revised rate methodology that will determine employer rate changes based on an agency's pension liability funded status. The new methodology increases rates based on a sliding scale for agencies with a 70%-80% funded status. Based on this methodology, the district's estimated PERS rate increase for the 2011-13 biennium is 5.8 percentage points. Unless investment returns improve substantially over the next two years, a rate increase of three percentage points is anticipated for the 2013-15 biennium. A PERS rate increase of 5.8 percentage points would result in increased expenditures of approximately \$4.5 million.

##### ***Health Insurance***

Health insurance costs are continuing to rise nationwide at rates much greater than the rate of inflation. This trend is clearly not sustainable in the long-term. In the short-term, it is creating enormous pressure on the

compensation system. Recent state legislation created a statewide health insurance pool for all school district employees which began operations for the 2008-09 school year. At this time, the pool's insurance packages and costs are not determined for 2010-11; however, current projections are that rates will increase 12-20%.

#### ***Local Option Levy Revenue***

The district's levy is projected to provide approximately 9% of the district's general fund revenues and is equivalent to about 135 classroom teachers. The levy was renewed in November 2008 securing this revenue source through 2014-15.

Local option revenue is dependent on real market value (RMV) in excess of assessed value (AV). When RMV increases at a greater rate than AV, revenue increases. When it decreases at a greater rate, revenue decreases. Given the downward trend in property values, local option levy proceeds are expected to decline. A longer, deeper slide in values will further erode this revenue base.

#### ***Federal Forest Fees***

For a number of years, under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to counties hurt by cutbacks in federal logging. These "timber payments" provided \$60 million in revenue to the State School Fund and substantial support for county services throughout Oregon. The Act expired in 2006 and a one-year extension was approved for 2007-08. Included in the 2008 federal bail out was a provision to reinstate federal timber payments for four years, phasing out throughout the four years. While the temporary reinstatement helps cover budgets in the short term, replacing this dwindling revenue source which will provide \$2 million to the district in 2010-11 will be necessary to avoid further loss of public services.

#### ***Federal No Child Left Behind Act***

The federal No Child Left Behind Act (NCLB) requires that students achieve at certain levels in reading and math. By 2014 the current law requires that all students reach the "proficient" level of achievement. The district's last assessment data indicates that three middle schools and three high schools did not make "Adequate Yearly Progress." Students

**SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET**

with disabilities and those qualifying for English Language Learner services fell behind their peers in these tests.

In March 2010, the Obama administration proposed a sweeping overhaul of the NCLB Act that would encourage states to raise academic standards, refocus energies on turning around the few thousand schools that are considered failing, and help states develop more effective ways of evaluating teachers and principals. The proposal calls on states to adopt new academic standards that build toward having all students ready for college and career by the time they leave high school which would replace the 2014 deadline. The measurement focus would shift from proficiency on math and reading tests to measuring each student's academic growth.

The district has made significant advancement in measuring student growth by implementing progress monitoring at elementary and middle schools. The budget includes \$700,000 for professional development, intervention allocations, and 2.5 FTE staff development specialists to support this work.

**Special Education**

At present, the State School Fund formula limits additional payments for students with special needs to 11% of the district population (ADMr). If a district's percentage exceeds 11%, some additional funding is available, but at a much lower rate per student. Our district's percentage is currently over 15% and includes an increasing number of high-cost students.

In a district with a declining population, the additional payment cap is lowered each year, even if the number of students on Individual Education Plans (IEPs) remains the same or is rising.

In addition, the number of students with intense needs has been increasing. The 2003–05 legislature recognized the issue of high-cost students and earmarked \$18 million annually for grants to districts to help offset per student costs which exceed \$25,000. The 2005–07 legislature raised the threshold to \$30,000.

The chart below shows the number of students in those categories since 2004–05. The marked increase in 2006-07 is the result of Lane Education Service District's Life Skills program costs exceeding \$30,000 for the first time.

	>\$25,000	>\$30,000
2004-05	148	46
2005-06	148	66
2006-07	154	139
2007-08	171	160
2008-09	180	176

The 2010-11 budget includes \$1.1 million in state revenue to partially reimburse the district for the cost of educating these students.

Federal funding for special education falls far short of covering 40% of costs as envisioned when the national special education law was passed in 1975. This commitment was based on the acknowledgement that federal special education mandates have increased state and local costs. If 40% of the district's special education costs were funded by the federal government, we would receive about \$4.9 million more in 2010-11.

In the meantime, federal mandates related to the provision of special education require the district to expand services and provide maximum access to the general education curriculum for all students. These mandates have not been fully funded.

**American Recovery and Reinvestment Act (ARRA) Funds**

In an effort to slow the economic free fall, congress passed the ARRA in 2009 which provided total appropriations of \$288 billion and an historic \$100 billion education investment. Four principles guide the distribution and use of the funds: 1) Spend funds quickly to save and create jobs, 2) Ensure transparency, reporting and accountability, 3) Invest these one-time funds thoughtfully to minimize the "funding cliff," and 4) Improve student achievement through school improvement and reform.

Oregon's share of the total appropriations is \$2.6 billion with additional funding available via competitive grants. Funding specifically for education amounts to \$739 million. These funds must be obligated by September 30, 2011. Even using the funds for one-time investments will require that staffing be a large part of the investment given the labor intensive nature of the district's services. If the economy does not adequately recover to restore lost state revenues by the time ARRA

## SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET

funding is exhausted or another stimulus bill is not passed, layoffs will certainly occur.

### **Declining Enrollment and Changing Student Needs**

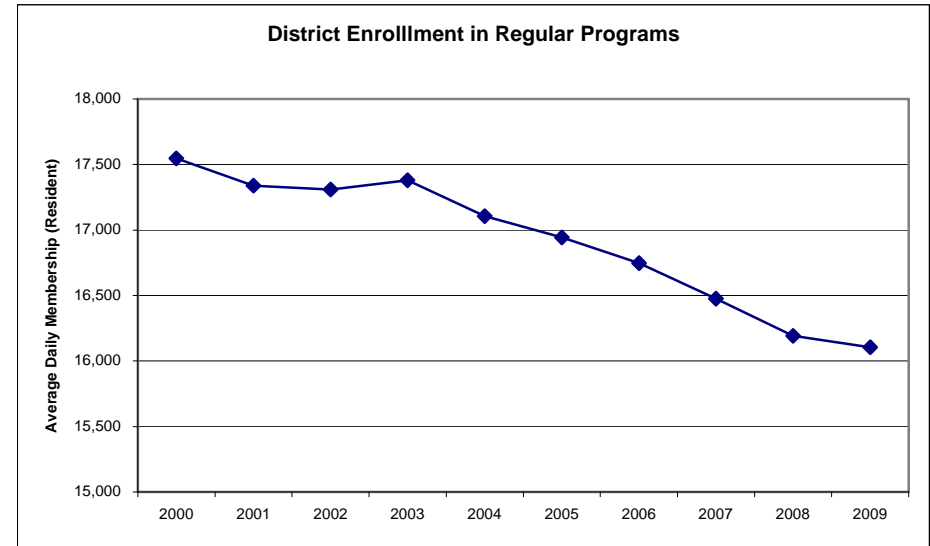
Based on December 2009 enrollment projections, the district has lost over 1,400 students (ADMr<sup>1</sup>) in its regular district programs (excluding alternative education placements and charter schools) since 2002–03 and is projected to lose an additional 370 students (ADMr) between 2009–10 and 2014–15. The decline is expected to be particularly steep at the high school level.

A decline in enrollment reduces the district's funding from the State School Fund since it is allocated on a per pupil basis. Even with teacher reductions to track enrollment decline, the district will lose more funds than it can cut and maintain a stable student/teacher ratio. For example, if the district loses 100 ADMw, it will receive \$625,000 less from the State School Fund, based on the current 2009–10 per pupil estimate.<sup>2</sup> If that 100 ADMw translates into 85 students and the student/teacher ratio is 26:1, the district would cut 3.3 FTE teachers in order to keep the student/teacher ratio constant. The savings would be approximately \$285,000. *Additional reductions of \$340,000 in services to students would be needed in order to make up the loss of state revenue.*<sup>3</sup>

<sup>1</sup> ADMr stands for Average Daily Membership (resident) which represents the annual average of daily student enrollment. ADMr is slightly less than the enrollment figure used for projections, which represents enrollment as of a certain date.

<sup>2</sup> State per pupil funding is distributed based on ADMw—Average Daily Membership, weighted. Weighting is based on enrollment in special education, English language learner, and other programs.

<sup>3</sup> These include classroom support, building support and central support services.



### **CONCLUSION**

The 2010-11 budget appears to be one that is in the “eye of the storm”. Dramatic reductions were made to the 2009-10 budget and if forecast projections are reasonably close, 2011-12 will be even more difficult financially than last year. Prudent and timely financial planning and continued support from our community place our district in a better position to weather this storm than many districts in Oregon. The budget reductions made this year were difficult, but we must immediately begin preparing for the future. Our foresight to begin planning for future constrained state resources and increased public retirement costs will provide more time to process our options. Difficult discussions about further program cuts, school consolidations and determining how to deliver services while continuing to further board goals need to begin in order to have time to develop sustainable cuts that bring our service level in line with our revenue stream. I am confident that we will continue to be one of the strongest districts in Oregon and will come through this adversity stronger and more focused on our goal – increased achievement for all students.

***SUPERINTENDENT'S BUDGET MESSAGE—PROPOSED BUDGET***

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I want to thank district staff, students, parents, the Budget Committee, Board and the community for sharing their time, energy and insightful comments throughout this budget process. I also want to express my appreciation to all the staff involved in the preparation of this budget, with special thanks to the Financial Services staff.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Russell". The signature is fluid and cursive, with a large initial "G" and "R".

George Russell  
Superintendent  
Attachments:

- A. District Missions and Board Goals
- B. Service Level Changes/Budget Reductions—General Fund

**ATTACHMENT A: DISTRICT MISSION AND BOARD GOALS**

***District Mission***

- Do what is best for all 4J students
- Continue to learn and grow
- Respect and care about each other

**Board of Directors Guiding Beliefs and Values**

In order to meet the District Mission Statement above, the Board has adopted the following guiding beliefs and values:

**Students**

- We believe that all children can learn.
- We believe that our students' education and welfare are our most important commitments.
- We believe that a student's success in school should be independent of factors such as race, ethnicity, gender, socio-economic status, disability, native language, religion, and sexual orientation.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, an understanding of workplace expectations, respect for diverse cultures, and a lifelong love of learning.

**Staff**

- We value a highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- We believe that it is essential for staff and Board members to hold high expectations of all students, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

**Community**

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that the Board plays a critical role in generating and sustaining community partnerships and ongoing financial and other support.

**Leadership**

- We believe it is critical for the Board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all—Board, staff and students—and believe that it is essential to student success in school.



**BOARD OF DIRECTORS  
Eugene School District 4J**

- Do what's best for all 4J students
- Continue to learn and grow
- Respect and care about each other

**2009-10 BOARD GOALS & ANNUAL AGENDA**

*Excellence, equity and choice* are the core values that have shaped the board's direction and actions over the last ten years. These core values, described in more detail during the Shaping 4J's Future process of 2006-08, drive board goals and the outcomes that the district strives to attain.

In School District 4J, we believe that every student in every school can excel and that it is our responsibility as a board to ensure that all students have that opportunity. While our district has many strengths and successes to build on, we also must improve in a number of areas to make this vision a reality. In our current system, inequalities exist among schools in terms of their ability to address students' educational needs. These inequalities affect student performance and contribute to an achievement gap.

The agenda for the Eugene School District 4J Board of Directors is established in accordance with district policy as a statement of those issues that the board believes are the highest priority for action in the coming year and beyond. It is also a statement of the outcomes and results against which the board will evaluate the district's and the board's success, and reflects the expectations consistent with state and federal requirements. The agenda will be reviewed, and as appropriate, modified at the beginning of each school year. We recognize that implementing the agenda and achieving the board goals will be affected by the availability of district financial and staff resources.

KEY RESULTS are the specific changes in behavior, knowledge, skills, status and level of functioning that will be observable and measurable and should allow us to answer the question: "How will we know we were successful?" Our outcome goals should be attainable within 1 to 4 years, while longer-term goals should be achievable within a 4 to 7 year timeframe.

These outcome goals and key results are about helping us focus our efforts where improvement is most needed. It does not describe everything we are dedicated to doing. Though not all programs and services are specifically addressed in these goals and key results, we are committed to providing a comprehensive education that meets the needs of each student. In order to reach this ultimate goal, we need to set incremental key results and hold ourselves accountable for achieving them.

These Board Goals and Key Results and the subsequent superintendent's outcome goals will allow us to focus our attention on a few key priorities to ensure that we can succeed; that we continue to work within our means; and that we can measure our progress along the way. Upon the board's adoption of these goals and key results, the superintendent will develop district, department, and school-level outcome goals that will help achieve the key results.

## ***I. STUDENT ACHIEVEMENT***

***Goal: Increase achievement for all students and close the achievement gap***

The board is committed to providing equal opportunities for all students to succeed. Every school must focus on improving teaching and learning to increase achievement for all students. All students should have the support needed to reach their full potential. And, all students should graduate from high school prepared to succeed in postsecondary education and chosen careers, and to participate actively as citizens in a democratic society. Some schools may require additional resources to achieve district and state academic goals and close the achievement gap.

### **Key Results**

1. By 2011-12, the district will implement state-adopted content and performance standards, and outline the knowledge and essential skills that students will demonstrate at the critical transition stages of elementary and middle school, in order to achieve the Oregon diploma.
2. By 2012-13, the district will provide targeted resources for elementary and middle school students who are not on track to demonstrate the knowledge and essential skills needed upon entry to high school, and for high school students needing additional support to meet the new graduation requirements.
3. By 2012-13, the district's overall percentage of 4J students who meet the Oregon Assessment of Knowledge and Skills (OAKS) benchmarks in reading and math will increase to 90% and 85% (currently 80% and 76% respectively), and the gaps for racial/ethnic subgroups – African American, Hispanic, and Native American – will be cut in half (currently 10-20%).

4. By 2013-14, the overall graduation rate for 4J students will improve by 50%, based on the formula used for calculating high school graduation rate for the 2008-09 school year, with the rates for African American, Hispanic, and Native Americans increasing at an accelerated rate to narrow the gaps for racial/ethnic subgroups.

## ***II. STEWARDSHIP OF DISTRICT RESOURCES***

***Goal: Provide prudent stewardship of district resources to best support student success, educational equity and choice***

The board will direct district resources to support the instructional core and to provide educational equity and choice while maximizing administrative and operational efficiency within a sustainable budget. The district must also respond to declining enrollment, regional enrollment patterns, a student population with more diverse needs, uncertain revenue streams and escalating costs.

### **Key Results**

1. In 2009-10, the district will review and update the facilities long-range plan and establish a time line for a capital bond measure in 2011 or after.
2. By 2012-13, the district will implement a sustainable budget that maintains reserves at or above board targets, minimizes the use of one-time funds for ongoing expenses, and optimizes the use of short-term resources to improve student achievement and increase operational efficiency while reducing long-term capital needs.
3. In 2009-10, the district will complete the district's workforce diversity plan and by 2012-13, will increase the representation of minority teachers to 10% of licensed staff (currently about 6%), to make progress toward meeting the goals of the Oregon Minority Teacher Act.

4. By June 2012, the district will implement the Shaping 4J's Future adopted recommendations related to enrollment transfers for middle and high schools and differentiated staffing.

### **III. STAKEHOLDER ENGAGEMENT**

**Goal: Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students**

In order for the board to provide effective leadership, it must communicate with and establish working relationships with the community, other governmental agencies, staff, families, and students, and engage these stakeholders in supporting our students and schools.

#### **Key Results**

1. In the 2009-11 biennium, the board will work with other local school districts, the Lane County legislative delegation, the Superintendent of Public Instruction, other elected officials, OSBA and other groups to secure adequate and stable state school funding for the 2009-11 biennium and to advocate for legislation in support of increased student achievement and the local control of schools.
2. The board and staff will work with community stakeholders and organizations to increase the opportunities for all 4J students to receive the public education and related services that they need to succeed in school.

**SUPERINTENDENT'S BUDGET MESSAGE**

**ATTACHMENT B: PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS—GENERAL FUND**

<b>SERVICE ADDITIONS/ENROLLMENT ADJUSTMENTS</b>		
<b>Adjustments Related to Enrollment/Removal of 2009-10 One-time Staffing</b>	<b>\$</b>	<b>FTE</b>
Staff reductions related to decline in enrollment (12.39 FTE licensed)	(1,067,423)	(12.39)
Licensed staffing funded in 2009-10 on a one-time basis to support new transfer policy and Family School kindergarten	(172,304)	(2.00)
<b>Subtotal—Adjustments Related to Enrollment/Removal of 2009-10 One-time Staffing</b>	<b>(1,239,727)</b>	<b>(14.39)</b>
<b>Ongoing Service Additions</b>		
<i>Continuation of Funding for Programs Receiving Time-limited Funds in 2009–10</i>		
Intervention training in Language Arts and Math to address the achievement gap (funded by ARRA grant in 2009-10)	136,250	
<i>Provide Essential Support for Schools</i>		
7 bus routes (5 mid-day special educ., homeless students, North region elem. super boundary), materials and classified FTE	139,733	3.06
Teacher on Special Assignment to support secondary equity initiatives (converted from school licensed staffing allocation)	-	
Instructional Technology Supervisor to support buildings (converted from school classified staff)	-	
<b>Subtotal—Ongoing Service Additions</b>	<b>275,983</b>	<b>3.06</b>
<b>BUDGET REDUCTIONS</b>		
<b>Ongoing Strategies</b>	<b>\$</b>	<b>FTE</b>
<i>Licensed Staffing:</i>		
Reduce physical education requirements at elementary and middle levels	(344,608)	(4.00)
Eliminate staffing pool of 9.6 FTE (used for intervention assistance and to partially mitigate effect of enrollment decline)	(827,059)	(9.60)
<i>Central Office and Administration:</i>		
Community and Intergovernmental Relations - materials and services	(20,000)	
Computing and Information Services - materials and services, classified FTE	(137,238)	(0.30)
Executive administration - materials and services, licensed FTE	(73,900)	(0.26)
Facilities Management - classified FTE	(199,981)	(3.00)
Finance and Support Services - classified FTE	(61,021)	(1.00)
Human Resources - materials and services	(4,000)	
Instruction - materials and services	(118,288)	
Transportation -one bus route due to reduced ridership, materials and classified FTE	(24,325)	(0.44)
District-wide reduction in materials and services	(260,000)	
Temporarily fund .5 administrative FTE North campus administrator with fleet reserves	(72,000)	
Employee compensation adjustments (central office)	(189,912)	
<b>Subtotal—On-going Reductions</b>	<b>(2,332,332)</b>	<b>(18.60)</b>
<b>One to Two Year Reserve Strategies</b>		
Draw down reserves to 5% of operating revenues	(3,605,000)	
Eliminate transfer to fleet and equipment fund for textbooks and district-wide critical equipment needs (second year)	(1,179,000)	
Eliminate transfer to fleet and equipment fund for bus purchases (second year)	(172,000)	
Eliminate transfer to capital fund (second year)	(520,000)	
Increase special education contingency	900,000	
Use capital projects fund reserves to support operations (second year)	(500,000)	
<b>Subtotal—Short term Reductions</b>	<b>(5,076,000)</b>	<b>0.00</b>
<b>TOTAL PROPOSED SERVICE LEVEL CHANGES/BUDGET REDUCTIONS</b>	<b>(8,372,076)</b>	<b>(29.93)</b>



***DISTRICT OVERVIEW/READER'S GUIDE***

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## **BUDGET FORMAT AND PROCESS**

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### **Welcome!**

*Bienvenidos! Para asistencia en español por favor llame al número (541) 790-7850.*

This section explains how the district's budget is organized and developed. The goal of the budget is to present a meaningful financial plan that can be readily understood by all members of our community and create a sound basis for decision-making.

All budget committee meetings are open to the public. Community members are invited to speak in favor of or opposition to the budget or requested revisions. The budget process and calendar are described below.

### **BUDGET FORMAT**

The budget document is organized into eight major sections:

- Superintendent's Budget Message
- District Overview/Reader's Guide
- Financial Summaries and Performance Indicators
- General Fund
- Other Funds
- Capital Improvement Program
- Program Budget Detail - All Funds
- Appendices

For quick and easy reference, summary information is provided on the first few pages of the budget document. Inside the front cover is a list of budget committee members. This page includes the names and terms of the seven

elected school board members and seven appointed budget committee members. They are jointly responsible for overseeing the development and approval of the district's budget.

**The Budget at a Glance** describes the highlights of this year's budget and major changes from the previous year. It focuses on the general fund operating budget and the capital budget, where a large portion of the district's resources and requirements are budgeted.

The **Staffing History** summarizes full-time equivalent positions supporting district operations over a four-year period.

A **Table of Contents** for the entire budget document follows. Individual tables of contents are included on the back of each divider page.

The **Superintendent's Budget Message** presents a comprehensive, narrative overview of the budget and explains the major influences affecting the school district's financial condition. It presents the budget in the context of the district's financial forecast. It also identifies changes in the budget for each fund.

The **District Overview/Reader's Guide** includes a description of the district and its programs, a district-wide organizational chart, enrollment history and projections, staffing history, explanation of the impacts of significant state and local measures and levies and the district's guiding financial management goals and policies.

**Financial Summaries & Performance Indicators** contains summaries for all funds, tax levy computations and key performance indicators, organized by program area.

**Budgetary Fund Structure.** The **General Fund, Other Funds** and **Capital Improvement Program** sections describe resources and requirements for each of the district's nine funds:

**General Fund.** The general fund is the district's major operating fund and accounts for most of the district's financial resources. Revenues come from two main sources, state funding and local property taxes. All of the state revenue and most of the local property taxes are included in the State School Fund formula, which determines 87% of general fund operating revenue.<sup>1</sup> Additional income, outside the funding formula, includes a voter-approved local option tax levy, interest earnings, and income from tuition and fees. Resources also include transfers of reserves from other funds.

General fund expenditures represent costs incurred to operate the school system: salary and benefits costs for teachers, administration and support staff; textbooks and supplies; building maintenance and utilities; and other expenses. Expenditures are presented in five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. Each area is divided into

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<sup>1</sup> In 2010-11, State School Fund formula revenue includes Federal State Fiscal Stabilization Fund dollars.

## DISTRICT OVERVIEW/READER'S GUIDE

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functional categories which contain purpose statements, budget goals, financial highlights and changes, organizational charts and expenditure summaries.

**Other Funds** include the following:

– **Fleet and Equipment** This fund was established in 1990 to support the replacement of school buses, vehicles, equipment, and other long-lived assets. Primary sources of funding include transfers from the general fund and state reimbursement of certain qualifying transportation costs.

– **Federal, State and Local Programs** This fund accounts for money received from federal, state, local, and private grants. Services funded with targeted American Recovery and Reinvestment Act funds are accounted for in this fund. It also includes donations from the Eugene Education Fund, a local, non-profit foundation established to support instructional programs. Educational programs benefit from funding received for disadvantaged and disabled students, drug and alcohol prevention, professional development of school staff members, and special projects.

– **Student Body** This fund accounts for the money schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities.

– **Debt Service** This fund accounts for the district's repayment of general obligation bonds and pension obligation bonds. The fund also accounts for the refinancing of outstanding bonded debt. Issuance of construction bonds is accounted for in the capital projects fund,

although the repayment of those general obligation bonds occurs through this fund. Voter approval of general obligation bonds allows the district to finance new capital projects, such as the construction or remodel of schools and facilities.

– **Nutrition Services** This fund accounts for the activities of the district's nutrition services program. Services include lunch programs in all schools, breakfast and snack programs in many schools, and catering services provided upon request. Resources reflect federal subsidies from the U.S. Department of Agriculture, which provides partial reimbursement to the district for each meal served; student sales; the value of federal commodities; and a matching grant from the state.

– **Insurance Reserve** This fund accounts for the risk management activities and employee benefits programs provided by the district. It covers insurance premium payments, insurance reserves and efforts to manage the district's exposure to potential loss.

– **District Retirement** This fund accounts for the district's obligations to provide supplemental retirement benefits.

**Capital Improvement Program** – The Capital Projects Fund accounts for revenue and expenditures for capital improvements. Primary resources include general obligation bonds, transfers from the general fund and the sale of surplus property.

The **Program Budget Detail–All Funds** contains line item information on revenues and expenditures for each fund, presented in the

state accounting format. Information is presented by fund, function (type of activity), and object (service or commodity obtained as a result of the expenditure).

The final section, **Appendices**, provides information on full-time equivalent positions and salary schedules by employee group. It also contains a glossary of terminology and list of acronyms used throughout the document.

### **BUDGETING AND ACCOUNTING**

The budget was developed to reflect Generally Accepted Accounting Principles (GAAP), a uniform minimum standard for financial accounting and reporting. As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, interest revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is used by proprietary fund types; the district uses one such fund—the insurance reserve fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.



**THE BUDGET PROCESS**

The budget is a financial plan that estimates the cost to operate district schools and programs for the next fiscal year. The district prepares its annual budget in accordance with provisions of Oregon Local Budget Law (ORS 294), which provides standard procedures for the preparation, presentation, administration and appraisal of budgets. The law mandates public involvement in budget preparation and public exposure of proposed programs. The law also requires that the budget be balanced, that is, projected resources must equal projected requirements in each fund.

Budget preparation takes several months and involves both building-based and central staff. A flowchart identifying the steps involved in the budget process is provided on the following page. Once a proposed budget is developed, the superintendent presents it and the budget message to the budget committee, which then reviews the proposed budget and receives public comment. The budget committee recommends revisions to the budget if needed and approves a budget for school board adoption.

The budget committee meets in December or January to receive enrollment and financial projections and to give direction to staff on the development of the proposed budget. To address special circumstances, meetings are often held in February and March. The budget committee meeting to review the proposed budget is generally held in late April or May. Prior to presenting the proposed budget, a notice of the meeting is published twice in the local newspaper, five to 30 days before the meeting date, with notices separated by at least five days.

Once a document is given to the budget committee, citizens may access the information on the district's webpage at [www.4J.lane.edu](http://www.4J.lane.edu).

**HOW THE BUDGET IS ADOPTED**

At the budget committee meeting in late April or May, the superintendent presents the budget message, which explains the proposed budget and identifies significant changes in district programs or financial condition. At this meeting or a subsequent meeting, the budget committee receives public comment, makes revisions, and approves the budget. The committee may meet as many times as needed to revise and complete the budget.

After the budget committee approves a budget, the budget is forwarded to the school board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published once in the local newspaper, five to 30 days in advance of the hearing. The notice indicates where the complete budget document is available for inspection.

The school board may make changes in the approved budget before or after it is adopted, but no later than June 30, the last day of the prior fiscal year. There are two limitations which cannot be exceeded without publishing a revised summary of the budget and holding another budget hearing on the revisions: First, taxes needed to balance the budget may not be increased beyond the level approved by the budget committee. Also, expenditures in any one fund may not be increased by more than ten percent. After the budget hearing and consideration of public testimony, the board adopts the budget in the latter part of June.

**SUPPLEMENTAL BUDGETS**

If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

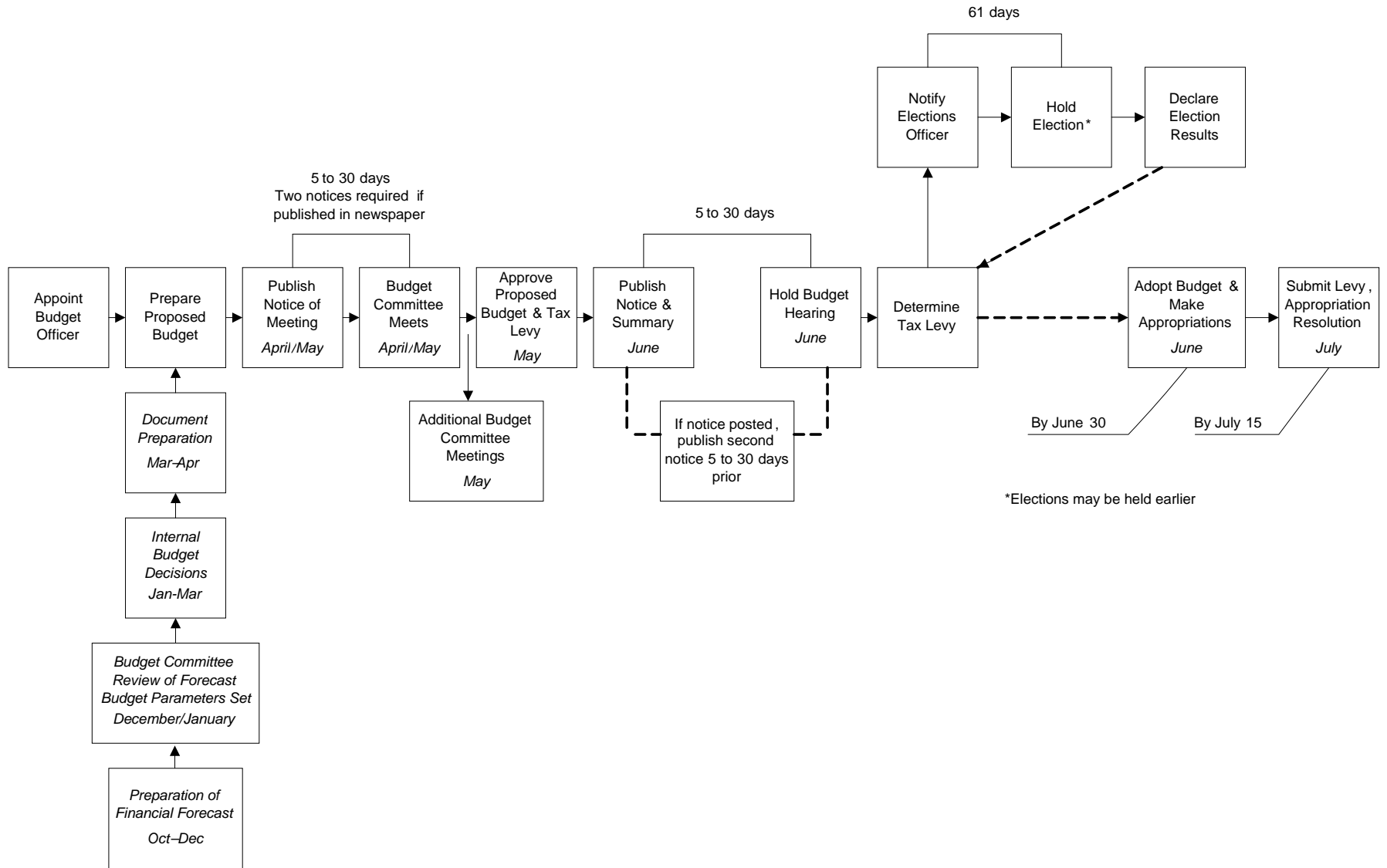
The school board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures exceed this level, the school board must first publish the supplemental budget and hold a special hearing.

**2010–11 BUDGET CALENDAR**

- November 16, 2009 Budget committee meeting to elect officers and review budget process
- December 14, 2009 Budget Committee meetings to review board and superintendent
- January 11, 2010 goals, enrollment projections and the financial forecast; review
- February 8, 2010 updated financial projections and provide feedback on proposed
- March 22, 2010 budget reduction strategies.
- March 15
- May 10 Budget Committee reviews and approves budget and sets date for public hearing by board.
- May 17 Possible second budget committee meeting.
- June 2 School Board holds public hearing on approved budget.
- June 16 School Board receives public testimony and adopts budget.

# The Budget Process: Requirements of Oregon Local Budget Law

District 4J activities or dates in italics



## **THE DISTRICT**

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### ***"Investing in Students, Creating the Future"***

**District Profile** – Lane County School District 4J is committed to helping each student succeed. The district's board of directors and staff strive to ensure that students acquire the knowledge and skills necessary to meet the challenges of life, work and citizenship in the 21<sup>st</sup> century. The district is governed by these core values:

- Do what's best for students.
- Continue to learn and grow.
- Respect and care about each other.

Students consistently surpass state averages and district schools receive positive ratings based on Oregon's state education standards. Students score well above the national average on the SAT test. The high school dropout rate continues to be lower than the state average. The success of the district's educational program reflects the cooperation and involvement of parents, students, district staff and the community.

The largest school district in Lane County and the sixth largest district in the state, Lane County School District 4J provides diverse educational experiences for over 16,500 students from kindergarten through grade 12. The district operates over 50 different schools and programs. Although students are guaranteed a place in their neighborhood school, an open enrollment policy presently allows any student to attend any school in the district as long as space is available. Site

councils made up of parents, teachers, support staff, administrators and students collaborate to chart each school's direction.

Eighteen neighborhood schools, a K-8 school, five alternative programs and two district-sponsored charter schools comprise the district's elementary program. Each school reflects the uniqueness of its students, staff, and community. The alternative programs, K-8 school and charter schools reflect particular visions and educational philosophies and have such emphases as language and culture immersion, arts and technology.

The secondary program (grades 6–12) consists of seven neighborhood middle schools, a middle school alternative program, and three language immersion programs. In addition, there are four regional high schools, three alternative high schools, an international high school program that offers classes on three high school campuses and is accredited by the International Baccalaureate program, and an environmental science program. One regional high school houses three small schools with distinctive academic offerings.

One elementary alternative program expanded into the middle level beginning with the 6<sup>th</sup> grade in 2009-10. The K-8 school and two charter schools that serve elementary students also provide middle school education. A third charter school serves grades 7–12.

School and business partnerships exchange school facilities and services for career training or other educational benefits and support.

The district is governed by a seven-member, elected board of directors that is responsible for setting policy, approving expenditures and contracts, appointing the superintendent, and hiring, terminating and approving resignations of all certified and administrative staff. The board and seven appointed citizen members make up the Budget Committee.

Formed in 1854, the district covers about 155 square miles in western Oregon at the southern end of the Willamette Valley. It lies within the Eugene-Springfield metropolitan area and includes the town of Coburg. The district is primarily located in Lane County, with a small portion extending north into Linn County. Most of the assessed value of the City of Eugene lies within district boundaries. The district's official name, Lane County School District No. 4J, indicates that it was the fourth district to form in Lane County; the "J" stands for "joint" district because its area extends across two counties.

**Community** – With a population of over 150,000, Eugene is the second largest city in Oregon and the seat of Lane County government. The City of Eugene and the City of Springfield form a metropolitan area that serves as the regional center for industry, service and trade, as well as for cultural, academic and recreational activities.

## ***DISTRCT OVERVIEW/READER'S GUIDE***

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Eugene is the home of the University of Oregon, the state's liberal arts institution. Other facilities for higher education include Lane Community College and Northwest Christian University.

In the past ten years, the district's and the City of Eugene's populations have grown 15.3% and 15.9%, respectively. Despite this trend, the district's enrollment in regular programs is expected to continue a slow decline over the next several years, mainly due to demographic changes in the community.

**Economy** – Over the past few decades, the economy of the Eugene-Springfield metropolitan area has shifted from an earlier reliance on the wood products industry to non-lumber manufacturing and non-manufacturing industries such as retail trade, services and government. Eighty-five percent of total employment in the metropolitan area is based in three major sectors: services (46%), government (22%) and wholesale and retail trade (17%). Government employment is the largest single sector.

As of February 2010, the seasonally adjusted unemployment rate for Lane County dropped to 10.0 percent compared to a revised rate of 10.7 percent for January 2010. The February rate was 2.8 percent lower than the 12.8 percent reported in May 2009 which represented the highest rate since February 1983 when the Lane County rate reached 14.3 percent. In March 2010, the State of Oregon reported an unemployment rate of 10.6%, and the national unemployment rate was 9.7%.

According to the State Office of Economic Analysis, every region of the state has experienced employment declines since at least the fourth quarter of 2008, with employment losses at their highest point in the third quarter of 2009. Statewide, unemployment rates began to decline during the third quarter of the year and have remained relatively flat for several months.

Economic analysts disagree as to the nature of the economic recovery. Instead of the more common V-shaped recovery, economists are projecting a "jobless" recovery in which increases in employment lag the production of goods and services. The March 2010 State Economic and Revenue Forecast predicts that employment will decline another 1% during 2010, with job growth rising slowly starting in the second quarter of 2010. Another "soft growth" period is projected moving into 2011, as federal stimulus dollars are spent and benefits wane.

In January 2010, Oregon voters passed two income tax measures which had been budgeted by the 2009 legislature for public schools and other state services. Together, they are predicted to generate approximately \$727 million. Possible impacts of the passage of these measures remain uncertain.

**Local Support** – As is evidenced by local election results reported in the Performance Indicators, the district has received strong support from its local community. Since 1992, district voters have approved four general obligation bond levy and three local option levy elections with substantial margins.

In May 2000, with a 63.7% "yes" vote, voters approved a five-year local option levy to support

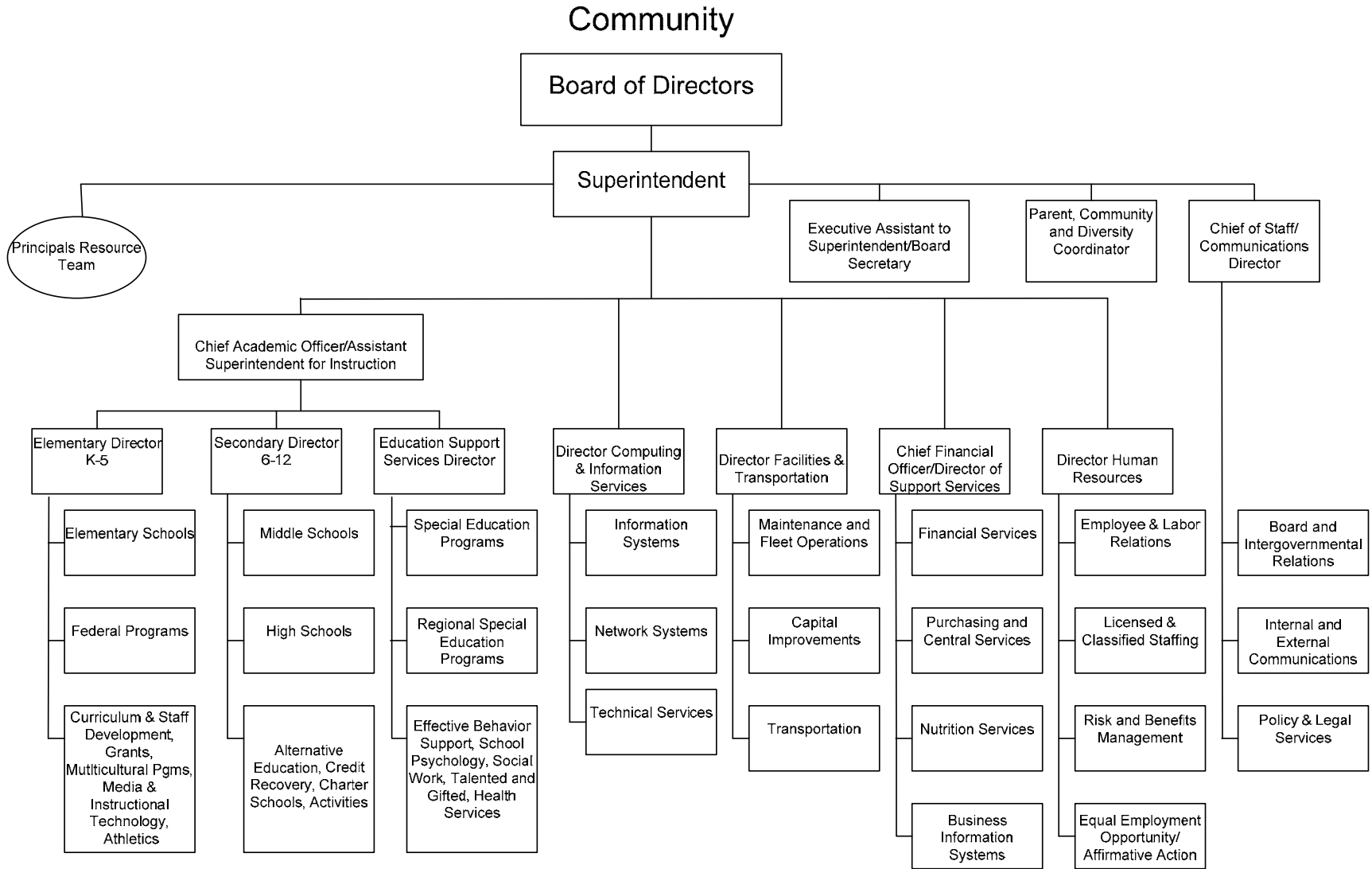
operations. The levy was renewed for an additional five years in November 2004, passing with an overwhelming 72% "yes" vote. In November 2008, the five-year levy was renewed once again with 63.7% approval. The renewal levy will be imposed beginning in 2010-11 and extending through 2014-15.

In May 2002, voters approved a \$116 million general obligation bond with a 67.4% "yes" vote. In addition to funding a broad range of capital improvements, bond proceeds were used to build two new elementary and two new middle schools. Four elementary schools were consolidated into the two new elementary schools. New middle schools replaced older buildings on the same sites. This bond measure enabled the district to fully address capital requirements for 30% of its facilities.

In addition, in November 2002, City of Eugene voters passed a local option levy to support school-based youth services for four years. The district received approximately \$6 million per year for elementary music and physical education; counseling, media specialists and nurses at all levels; and secondary activities and athletics. This levy expired in 2006-07.

**DISTRICT ORGANIZATION**

Lane County School District 4J – Organization Chart  
2010-2011 – Eugene, Oregon



**STUDENT ENROLLMENT**

ENROLLMENT (ADM<sub>r</sub>) HISTORY & PROJECTIONS  
2005–06 TO 2010–11

FISCAL YEAR <sup>1,2</sup>	2005–06	2006–07	2007–08	2008–09	2009-10	2010-11
LEVEL:						
Elementary (K–5) <sup>3</sup>	7,152	7,049	7,071	7,084	7,033	6,933
Middle School (6–8)	4,228	4,095	4,006	4,017	3,892	3,956
High School (9–12)	6,183	6,144	5,944	5,734	5,645	5,488
<b>TOTAL</b>	<b>17,563</b>	<b>17,288</b>	<b>17,021</b>	<b>16,835</b>	<b>16,570</b>	<b>16,377</b>
% Change Over Previous Year	-0.04%	-1.57%	-1.54%	-1.09%	-1.57%	-1.16%

<sup>1</sup> Enrollment figures for 2005–06 through 2007–08 are actual; for 2008-09 are subject to final adjustment by the state; and for 2009-10 and 2010-11 are projected.

<sup>2</sup> Includes charter school enrollment.

<sup>3</sup> Kindergarten enrollment at 0.5 FTE.

## ***MEASURES AND LEVIES***

### ***MEASURE 5***

In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991–92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995–96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per-student basis.

### ***MEASURE 50***

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, in 1997–98 assessed values were rolled back to 1995–96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.75 per \$1,000 of assessed value.

Other provisions limited the use of bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

### ***MEASURE 56***

In November 2008, voters amended the state constitution to require that all local property tax measures on May and November elections be decided by majority vote, overturning the "double majority" requirement of Measure 50.

### ***MEASURES 66 AND 67***

In January 2010, Oregon voters upheld two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for individuals with high incomes, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees. They were projected to raise \$733 million for the 2009-11 biennium and an average of \$625 million for subsequent biennia. The district's portion of these revenues was estimated to be \$8.5 million in the 2009-11 biennium.

### ***LOCAL OPTION LEVY***

Since 1999, school districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the "tax gap" between the Measure 5 tax rate limit based on

real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as either a fixed dollar amount per year or a tax rate. Local option revenue is excluded from the state funding formula.

### ***GENERAL OBLIGATION BONDS***

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 limits the use of bonded debt to funding capital construction and improvements and prohibits using bonds to finance the purchase of equipment or maintenance and routine repairs. Additional detail on the district's bonded debt can be found beginning on page 140.

## FINANCIAL MANAGEMENT GOALS AND POLICIES

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### **SCHOOL BOARD POLICY, SECTION D: FISCAL MANAGEMENT**

#### **DA. FINANCIAL MANAGEMENT GOALS AND POLICIES**

School District 4J's Financial Management Goals and Policies provide the framework for financial planning and decision making by the School Board, Budget Committee, and district staff. They are designed to help ensure the financial integrity of the district which, along with prudent management of its financial resources, is necessary if the district is to provide the educational services, support services and facilities that address the needs and desires of our students, their parents, and the community.

The following goals and policies for the school district are intended to guide the district in its financial matters. The goals are broad statements of board philosophy for financial management of the district. The policies provide more specific direction for consistent financial management decisions.

#### **Financial Management Goals**

**1.** The district will establish a financial base sufficient to support high quality and innovative educational programs which meet community needs.

**2.** The district will follow prudent and professional financial management practices in order to achieve and maintain long-term financial stability.

**3.** The district will demonstrate to the taxpayers of the district and the financial community that its schools are well managed.

**4.** The district will provide cost effective services to citizens by cooperating with other educational, government, and non-profit agencies.

**5.** The district will have an adequate capital improvement program that maintains existing district assets, provides for student and employee safety, maintains a quality instructional environment, and allows for enhancements that are necessary to meet changes in enrollment.

**6.** The district will continually review and improve its formal budget document and other financial information so that it clearly and openly communicates its resources, expenditures, and financial position.

**7.** The district will communicate, as permitted by law, with its employees and the community so that they understand the district's program requirements and financial status.

#### **DI. FINANCIAL MANAGEMENT POLICIES**

##### **Resource Planning and Allocation Policies**

**1.** The district estimates revenues, operating and capital expenditures, and debt service each year for the following five years. Annually, the superintendent will propose a financial forecast that is reviewed and potentially modified by the budget committee

or board. This forecast serves as the basis for budget instructions to the superintendent for the following year and for other financial planning activities.

**2.** The superintendent's proposed annual budget will reflect the official five-year forecast approved by the board, incorporate operating and capital budgets, and respond to current district goals and policies and other long-range plans and needs of the district.

**3.** The operating and capital budgets will be proposed by the superintendent and approved by the budget committee consistent with the following criteria:

- a)** The physical safety of students and employees;
- b)** Instructional services that meet the needs of all students;
- c)** Support services to efficiently manage the human, financial, capital, facility and information resources of the district;
- d)** Development of new capital assets to meet enrollment changes or otherwise improve the safety, efficiency or quality of district instructional services.

It is the responsibility of the superintendent, budget committee and board to balance these criteria during the development, review, and adoption of the annual budget.



## ***DISTRICT OVERVIEW/READER'S GUIDE***

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4. The district's education program must be responsive to the changing needs of the community and its students. To respond to these changes, a portion of the operating budget may be reserved each year for research and development purposes.

5. The district will gradually fund reserve and replacement accounts for its future liabilities, claims and fixed assets. Each reserve account will include explicit standards for setting the amount of the reserve.

### ***Accounting and Financial Practices Policies***

1. The district will maintain an accounting and financial reporting system that conforms to both Generally Accepted Accounting Principles (GAAP) adopted by the Government Accounting and Standards Board (GASB) and Oregon local budget law, and will issue a Comprehensive Annual Financial Report (CAFR).

2. The board will establish funds as needed to support effective and efficient service delivery. The budget committee and the board will review each fund annually as the budget is prepared and reviewed. If certain funds are not found to enhance the district's services or financial goals, they will be restructured or eliminated.

3. Each fund will maintain an appropriate contingency account to meet unanticipated requirements that may occur during the budget year. Cash reserves and fund balances will be consistent with generally accepted accounting practices and local budget law. The targeted contingency for the general fund is two percent of the operating

budget. The district will review other funds for contingency and cash reserve requirements to ensure that each fund has sufficient reserves and a positive balance at year end, as required by local budget law.

4. The district will maintain an ending fund balance in the general fund, in order to provide stable services and employment to offset cyclical variations in revenues and expenditures.

The targeted floor for the ending fund balance will be at five percent of annual operating revenues. The annual financial forecast will project operating revenues and ending fund balance for the next five years. The board will allocate an appropriate portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget, taking into consideration revenue and expenditure volatility and other district needs. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted.

Once the targeted five percent for the ending fund balance has been achieved, the superintendent will advise the board if at any time the ending fund balance falls below or is projected to fall below that amount. The superintendent will update the board on the financial condition of the district and present financial options for board consideration.

5. If district revenues are less than anticipated, operating, capital and ending fund balance allocations will be reviewed by the board for possible reductions. The board may decide to use a portion of the projected ending

fund balance to stabilize services. When such a determination is made, the board will adopt a plan to rebuild reserves to the five percent targeted level within five years.

6. Excess one-time funds may be available for capital, equipment, library books, automation or other one-time projects that improve the district's productivity and efficiency, but only if the ending fund balance is sufficient.

7. Each fund will maintain adequate cash reserves in order to meet operating cash flow needs or borrow internally from another fund, or as a last resort, borrow externally to provide for cash requirements.

8. When feasible, and where legally permissible, the district may evaluate support services to determine if creating a user-fee, internal service fund, or enterprise will increase efficiency of service delivery or recover the cost of providing the service from the users.

9. The district may recover the indirect costs associated with the operation of programs from such non-general fund sources as federal and state grants, intergovernmental services agreements, and other operating internal service or enterprise funds.

**Revenue Policies**

1. The district will strive to establish a stable revenue base for the operating budget for program needs through cooperation with its associations, legislators, and other districts. The district will make capital funding requests periodically to assure adequate safety and preservation of school buildings, district equipment, and other capital assets.

2. The district may charge the service fees intended to recover the partial or full cost of non-district sponsored use of its facilities, services or equipment, if permitted by law. In approving new uses of district services or facilities, the criteria for setting fees will include:

- a) The cost of the use to the district;
- b) The ability of the user to pay for the service or activity;
- c) The degree to which the activity supports or detracts from the educational mission of the district;
- d) Whether the use is by a private organization or individual or by another public entity; and
- e) The comparable fees charged by other public or private organizations.

Periodically the administration will review and adjust service fees to ensure that rates are equitable and recover the cost of operation. The district reserves the right to deny any use of its facilities or services to prevent possible conflicts with its educational purpose.

**Capital Improvements Policies**

1. Facilities are essential to the support of the district's instructional programs. The annual operating and capital budget will reflect the need to maintain and repair facilities to preserve the public's investment in district facilities and to minimize future costs of major renovation and/or replacement.

2. Construction, acquisition, or improvements of capital assets may be financed with resources outside of the district's normal operating and maintenance budget (e.g., bond issues or other methods of financing).

3. The district will maintain a current inventory of its capital assets, their condition, and replacement and maintenance costs.

4. The district will operate an ongoing preventive maintenance program to inspect facilities, inventory needs, and perform required repairs and maintenance.

5. The district will plan for capital improvements over a multi-year period. The capital improvements program (CIP) will reflect long-range plans and policies, adopted land-use requirements, and growth projections. The staff and public will be involved in developing the capital improvements plan. The plan document will include estimates of known major capital needs extending beyond five years.

6. CIP will estimate the changes in operating costs resulting from the improvements in facilities.

**Intergovernmental Revenue Policies**

1. The district will use non-recurring grant revenue for one-time services such as capital projects, equipment requirements, services that can be terminated without significant disruption to students and the community, and the development of innovative programs which the district is considering for future adoption. If grant resources do not provide predictable operating income for district programs, a plan will be available for replacement of the income from another source or phase out of the program. This plan will be a part of the district's financial forecast.

**Debt and Investment Management Policies**

1. The district will seek to maintain an Aa Moody's bond rating or equivalent to preserve its access to credit and to minimize the cost of borrowing.

2. The district will use general obligation bonds or other financing instruments permitted by law to finance essential fixed assets, equipment and capital improvements to support its instructional mission.

3. The district will periodically review debt capacity as part of long range capital planning to ensure that debt levels are prudent and affordable. Retirement of bonded debt shall not exceed the useful life of the capital improvements that have been financed.

4. The district will comply with debt issuance laws and regulations established by federal and state government and with board policies.

5. The district will follow state law and local investment guidelines and abide by the following prioritized criteria when making investments:

- a) Preserve capital through prudent financial investments;
- b) Maintain sufficient liquidity so that funds are available when needed; and
- c) Achieve the best available rate of return on investments.

***Organizational Policies***

1. The superintendent will review the district's organizational structure and operating programs periodically to assure that it is responsive to current needs and avoids service duplication or inefficiencies.

2. The district will maintain a plan for balancing the cost of services with available revenues in order to minimize uncertainty about employment and services. The plan will be consistent with the adopted forecast.

3. The compensation of employees will be competitive with that of comparable public and private sector employers in the relevant recruiting or market area. The criteria for reviewing employee wages and benefits will also include internal comparability for similar jobs, ability to pay and relevant federal or state requirements.

4. The district will, within available resources, maintain the productivity of staff through a supportive working environment which includes appropriate equipment, supplies, materials, and professional staff development.

5. The district will routinely evaluate its support services and determine whether the services are being provided at a competitive market cost. The district will develop corrective plans for any services that are not efficient or effective.

6. The district will use intergovernmental service contracts to minimize the duplication of services and to ensure the most effective and efficient delivery of services to the taxpayers.

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4J Financial Summaries & Performance Indicators



**FINANCIAL SUMMARIES AND PERFORMANCE INDICATORS**

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**BUDGET SUMMARY— ALL FUNDS**

STATEMENT OF RESOURCES—ALL FUNDS (in thousands)  
For Fiscal Year Beginning July 1, 2010

RESOURCES

FUND	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FD BALANCE	TOTAL
General	64,450		5,699	130	60,862	4,038		902	13,221	149,302
Fleet & Equipment			10		468			481	9,253	10,212
Federal, State & Local Pgms			3,881		1,474	13,846				19,201
Student Body			5,700						3,800	9,500
Debt Service	14,564		4,036						11,289	29,889
Capital Projects			660						10,714	11,374
Nutrition Services			1,793		58	3,413		262	67	5,593
Insurance Reserve		39,032	39					580	9,070	48,721
District Retirement		2,800							6,278	9,078
<b>TOTAL - All Funds</b>	<b>79,014</b>	<b>41,832</b>	<b>21,818</b>	<b>130</b>	<b>62,862</b>	<b>21,297</b>		<b>2,225</b>	<b>63,692</b>	<b>292,870</b>

STATEMENT OF REQUIREMENTS—ALL FUNDS (in thousands)  
For Fiscal Year Beginning July 1, 2010

REQUIREMENTS—BY OBJECT

FUND	SALARIES	EMPLOYEE BENEFITS	SERVICES/ SUPPLIES	EQUIPMT/ CAPITAL	OTHER	TRANSFERS	CONTING	UEFB	TOTAL
General	76,984	45,233	17,714	55	699	1,291	3,413	3,913	149,302
Fleet & Equipment			3,892	3,659	929	72	1,660		10,212
Federal, State & Local Pgms	9,177	5,670	3,453	203	698				19,201
Student Body			4,965	180	1,375		500	2,480	9,500
Debt Service					19,189			10,700	29,889
Capital Projects	845	468	460	6,237		500		2,864	11,374
Nutrition Services	1,561	1,212	2,621				132	67	5,593
Insurance Reserve	361	38,745	603	10	297	361	600	7,744	48,721
District Retirement	837	2,500				1	4,263	1,477	9,078
<b>TOTAL - All Funds</b>	<b>89,765</b>	<b>93,828</b>	<b>33,708</b>	<b>10,344</b>	<b>23,187</b>	<b>2,225</b>	<b>10,568</b>	<b>29,245</b>	<b>292,870</b>

FINANCIAL SUMMARIES

**BUDGET SUMMARY REQUIREMENTS BY PROGRAM AREA AND BY FUNCTION — ALL FUNDS**

STATEMENT OF REQUIREMENTS—ALL FUNDS (in thousands)

For Fiscal Year Beginning July 1, 2010

REQUIREMENTS—BY PROGRAM AREA <sup>1</sup>

FUND	DIRECT CLASS SVC	CLASSRM SUPPORT	BUILDING SUPPORT	CENTRAL SUPPORT	OTHER ACCOUNTS	CONTING	UNAPPROP BALANCE	TOTAL
General	82,202	27,948	23,800	6,734	1,292	3,413	3,913	149,302
Fleet & Equipment	4,234	3,315	2		1,001	1,660		10,212
Federal, State & Local Pgms	12,756	5,356	146	943				19,201
Student Body		6,520				500	2,480	9,500
Debt Service					19,189		10,700	29,889
Capital Projects	1		8,004	5	500		2,864	11,374
Nutrition Services			5,330	64		132	67	5,593
Insurance Reserve	1		169	39,846	361	600	7,744	48,721
District Retirement				3,337	1	4,263	1,477	9,078
<b>TOTAL - All Funds</b>	<b>99,194</b>	<b>43,139</b>	<b>37,451</b>	<b>50,929</b>	<b>22,344</b>	<b>10,568</b>	<b>29,245</b>	<b>292,870</b>

REQUIREMENTS—BY FUNCTION <sup>1</sup>

FUND	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COM SVC	FACIL ACQ & CONSTR	FUND TRANSFERS	OTHER USES	CONTING	UNAPPROP BALANCE	TOTAL
General	84,594	55,873	216	1	1,291	1	3,413	3,913	149,302
Fleet & Equipment	4,234	3,316	1		72	929	1,660		10,212
Federal, State & Local Pgms	12,813	5,643	691	54					19,201
Student Body	6,520						500	2,480	9,500
Debt Service						19,189		10,700	29,889
Capital Projects	1	1,900	1	6,108	500			2,864	11,374
Nutrition Services		64	5,330				132	67	5,593
Insurance Reserve	1	40,013	1	1	361		600	7,744	48,721
District Retirement		3,337			1		4,263	1,477	9,078
<b>TOTAL - All Funds</b>	<b>108,163</b>	<b>110,146</b>	<b>6,240</b>	<b>6,164</b>	<b>2,225</b>	<b>20,119</b>	<b>10,568</b>	<b>29,245</b>	<b>292,870</b>

<sup>1</sup> Several functions show a \$1,000 minimum budget to allow for additions by supplemental budget, if needed, in accordance with Oregon local budget law.



**BUDGET SUMMARY — FOUR YEARS — ALL FUNDS**

FOUR FISCAL YEARS—ALL FUNDS TOTALS (in thousands)

RESOURCES

ALL FUNDS TOTAL	CURRENT TAXES	INTERFUND PAYMENTS	OTHER LOCAL	COUNTY	STATE	FEDERAL	BOND PROCEEDS	FUND TRANSFERS	BEGINNING FD BALANCE	TOTAL
Actual 2007–2008	75,137	30,231	22,918	160	77,856	16,208		6,618	92,730	321,858
Actual 2008–2009	78,240	32,067	23,627	244	74,457	20,608	51,247	3,818	79,143	363,451
Budget 2009–2010	78,478	35,459	20,628	134	64,964	20,383		2,319	68,028	290,393
Budget 2010–2011	79,014	41,832	21,818	130	62,862	21,297		2,225	63,692	292,870

REQUIREMENTS

ALL FUNDS TOTAL	INSTRUCTION	SUPPORT SERVICES	ENTERPRISE & COMMUN SERVICES	FACILITIES ACQUISITION & CONSTR	FUND TRANSFERS	OTHER USES	CONTINGENCY	UNAPPROP BALANCE	TOTAL
Actual 2007–2008	106,802	96,833	6,065	8,379	6,618	18,018		79,143	321,858
Actual 2008–2009	107,433	98,713	6,267	8,023	3,818	68,842		70,355	363,451
Budget 2009–2010	106,693	108,026	6,135	9,611	2,319	19,545	7,804	30,260	290,393
Budget 2010–2011	108,163	110,146	6,240	6,164	2,225	20,119	10,568	29,245	292,870

**PROJECTED ENDING FUND BALANCES — ALL FUNDS**

ENDING FUND BALANCES—ALL FUNDS  
2010-11

FUND	BEGINNING FUND BALANCE	PLUS REVENUES	LESS EXPENDITURES	PLUS UNDERSPENDING	ENDING FUND BALANCE
GENERAL <sup>1</sup>	13,221,000	136,080,760	145,389,260	2,713,718	6,626,218
FLEET & EQUIPMENT <sup>2</sup>	9,253,000	959,171	10,212,171	5,371,713	5,371,713
FED, STATE & LOCAL PROGRAMS	-	19,201,142	19,201,142	-	-
STUDENT BODY <sup>3</sup>	3,800,000	5,700,000	7,020,000	533,900	3,013,900
DEBT SERVICE <sup>4</sup>	11,288,664	18,600,516	19,188,928	-	10,700,252
CAPITAL PROJECTS <sup>5</sup>	10,713,887	660,000	8,509,686	400,484	3,264,685
NUTRITION SERVICES	67,446	5,525,449	5,525,449	-	67,446
INSURANCE RESERVE <sup>6</sup>	9,070,435	39,650,435	40,977,041	1,596,488	9,340,317
DISTRICT RETIREMENT <sup>7</sup>	6,278,474	2,800,000	7,601,910	4,292,104	5,768,668
<b>TOTAL—ALL FUNDS</b>	<b>63,692,906</b>	<b>229,177,473</b>	<b>263,625,587</b>	<b>13,216,572</b>	<b>44,153,199</b>

Ending fund balance is defined as the difference between a fund's resources and requirements at year-end. In the general fund, balances are maintained to provide stable services and employment to offset cyclical variations in revenue and expenditures.

Fund balance projections indicate the estimated financial condition of the district at year end. School board policy sets the targeted minimum fund balance for the general fund at 5% of operating revenues.

The 2010-11 budgeted ending fund balance represents 4.9% of operating revenues. Operating revenues reflect total revenues less transfers from other funds of \$901,760.

The balance in the debt service fund represents funds available for the July debt service payment.

Each year the board allocates a portion of the projected ending fund balance to the unappropriated ending fund balance (UEFB) in the annual budget. The UEFB may not be spent or appropriated during the fiscal year in which it is budgeted.

<sup>1</sup> Underspending is projected to be 66% of the budgeted contingency plus 0.75% underspending in all other accounts. Transfers to other funds, including capital, equipment and nutrition service, are excluded.

<sup>2</sup> Underspending is projected to be 66% of budgeted contingency plus 50% of all other accounts.

<sup>3</sup> Underspending is projected to be 97% of the budgeted contingency plus 0.75% of all other accounts.

<sup>4</sup> Ending Fund Balance is available for debt service payments due in early 2010-11.

<sup>5</sup> Underspending is expected to be 5% of budgeted expenditures.

<sup>6</sup> Underspending is projected to be 66% of the budgeted contingency plus 3% of all other accounts. Transfers are excluded from underspending calculations.

<sup>7</sup> Underspending is projected to be 97% of the budgeted contingency, 100% of the PERS Reserve, and 0.75% of all other accounts.

**FINANCIAL SUMMARY — TAX LEVY COMPUTATION**

**FINANCIAL SUMMARY - TAX LEVY COMPUTATION**

	2009-10 Budget				2010-11 Budget			
	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>	General Fund		Debt Service Fund	All Funds Total <sup>1</sup>
	Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)		Permanent (Inside M. 5 Limits)	Local Option (Inside M. 5 Limits)	(Outside M. 5 Limits)	
Total Requirements	148,631,000		25,505,356	174,136,356	152,791,000		26,309,516	179,100,516
Total Resources	(98,133,000)		(10,271,169)	(108,404,169)	(100,090,000)		(11,735,000)	(111,825,000)
Revenue Required to Bal.	50,498,000	12,809,000	15,234,187	78,541,187	52,701,000	11,801,000	14,574,516	79,076,516
Loss Due to Constitutional Limit (Compression)	447,000	3,366,000		3,813,000	550,000	5,173,000		5,723,000
Uncollected Tax	3,166,187	803,114	955,172	4,924,473	3,304,313	739,913	913,811	4,958,037
Estimated Tax Imposed	54,111,187	16,978,114	16,189,359	87,278,660	56,555,313	17,713,913	15,488,327	89,757,553
Total Certified Levy	54,111,187	16,978,114	16,189,359	87,278,660	56,555,313	17,713,913	15,488,327	89,757,553
	<b>2009-10 Actual</b>				<b>2010-11 Projected</b>			
Tax Rate	\$4.7485	\$1.5000	\$1.3929	\$7.6414	\$4.7485	\$1.5000	\$1.2880	\$7.5365
Assessed Value				\$11,674,870,928				\$12,025,117,056

<sup>1</sup>Requirements and Resources totals for all funds may be found on page 39.

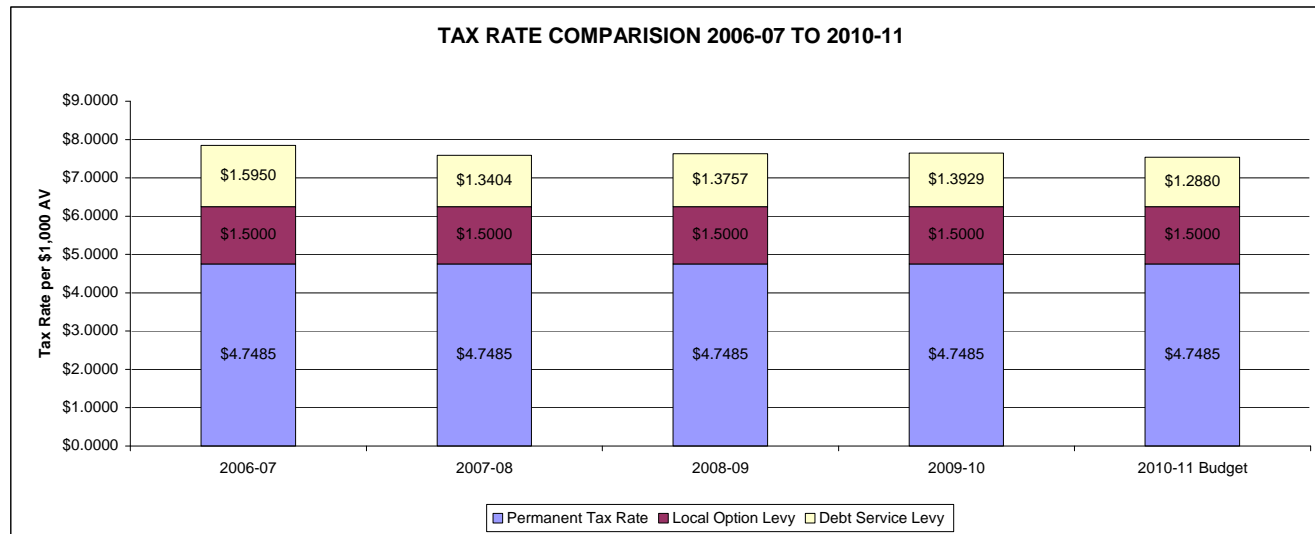
**TAX RATE COMPARISON—ALL FUNDS**

FINANCIAL SUMMARY - TAX RATE COMPARISON

	2006-07	2007-08	2008-09	2009-10	2010-11 Budget
Permanent Tax Rate Operating Levy	\$4.7485	\$4.7485	\$4.7485	\$4.7485	\$4.7485
Local Option Levy	\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
Debt Service Levy	\$1.5950 <sup>1</sup>	\$1.3404	\$1.3757 <sup>2</sup>	\$1.3929	\$1.2880
Assessed Value Lane and Linn Counties	\$10,281,818,660	\$10,718,795,953	\$11,193,424,874	\$11,674,870,928	\$12,025,117,056

<sup>1</sup> Includes debt service for \$46 million in general obligation bonds issued in August 2005. Represents bonding authority under May 2002 bond measure.

<sup>2</sup> Reflects impact of September 2008 advance refunding bonds which refunded portions of 1999 and 2002 general obligation bonds.



**PERFORMANCE INDICATORS**

**District Mission:** Do what’s best for students. Continue to learn and grow. Respect and care about each other.

**Board Goals for 2009–10**

- Increase achievement for all students and close the achievement gap.
- Provide prudent stewardship of district resources to best support student success, educational equality and choice.
- Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students.

**INTRODUCTION**

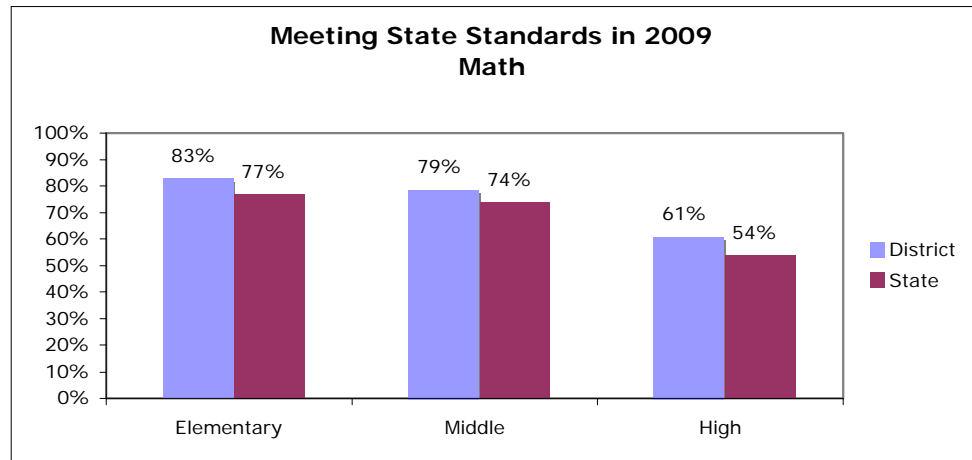
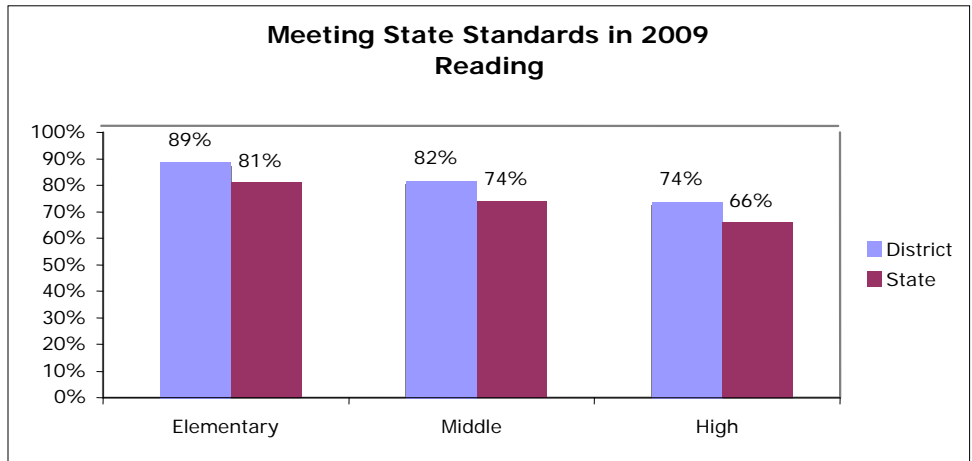
Eugene School District 4J strives for excellence in all areas of its operations, driven by its mission to do what’s best for students. In this section are key indicators of how well the district is carrying out this mission. These indicators provide some specific measures of student success, as well as of the efficiency and effectiveness of operations. The indicators are organized in three areas: 1) Direct Classroom and Classroom Support Services; 2) Building Support Services; and 3) Central Support Services.

**DIRECT CLASSROOM/CLASSROOM SUPPORT SERVICES**

**Student Achievement**

The district has a strong record of fostering student achievement. Results of the 2009 Oregon Assessment of Knowledge & Skills (OAKS) were consistently better than the statewide averages in Reading and Math, as shown in the charts on this page.

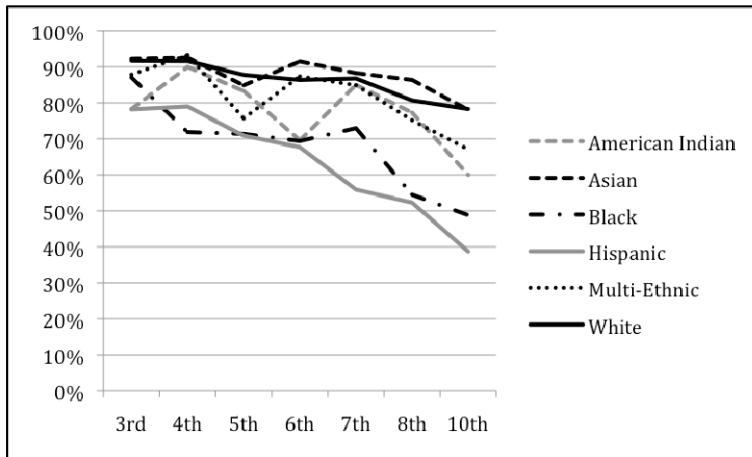
While these overall results are impressive, there is an achievement gap present when the data are broken down by ethnicity, poverty and disability. As seen in the line charts on the following page, American Indian, Black, and Hispanic/Latino students scored lower than their Asian and White peers on OAKS Reading and Math, particularly as students move from the elementary to secondary levels.



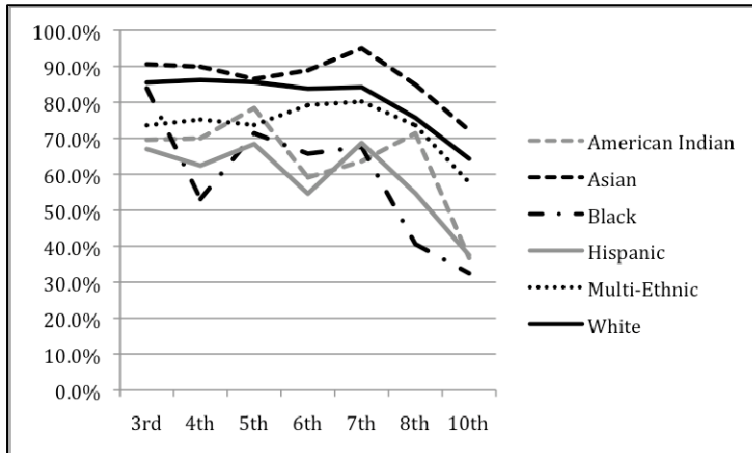
**PERFORMANCE INDICATORS**

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES  
Progress on the Achievement Gap**

Over the past several years, closing the achievement gap has been a primary goal of the School Board. The District has allocated additional funds to achieve this goal and continues to maintain this focus. For 2008-09, there were some promising trends in our elementary data for Black and Hispanic/Latino students; however, the gaps between American Indian, Black, and Hispanic/Latino students became more pronounced in some areas at the secondary level. The tables to the right show elementary, middle, and high school Reading and Math scores on the Oregon Assessment of Knowledge & Skills for the last three years.



OAKS Reading by Race/Ethnicity and Grade, 2009



OAKS Math by Race/Ethnicity and Grade, 2009

**Reading Achievement by Race/Ethnicity – Elem. (Grades 3-5)**

	Am.Indian	Asian	Black	Hispanic/Latino	White
2006-07	84%	84%	69%	64%	86%
2007-08	82%	93%	73%	73%	89%
2008-09	84%	90%	77%	77%	90%

**Reading Achievement by Race/Ethnicity – Middle (Grades 6-8)**

	Am.Indian	Asian	Black	Hispanic/Latino	White
2006-07	67%	78%	66%	51%	80%
2007-08	71%	79%	54%	55%	81%
2008-09	77%	89%	66%	59%	85%

**Reading Achievement by Race/Ethnicity – High (Grade 10)**

	Am.Indian	Asian	Black	Hispanic/Latino	White
2006-07	69%	80%	58%	43%	74%
2007-08	53%	82%	46%	47%	74%
2008-09	60%	78%	49%	40%	78%

**Math Achievement by Race/Ethnicity – Elem. (Grades 3-5)**

	Am.Indian	Asian	Black	Hispanic/Latino	White
2006-07	71%	79%	55%	49%	78%
2007-08	79%	91%	70%	64%	87%
2008-09	74%	89%	69%	66%	86%

**Math Achievement by Race/Ethnicity – Middle (Grades 6-8)**

	Am.Indian	Asian	Black	Hispanic/Latino	White
2006-07	69%	81%	53%	56%	79%
2007-08	73%	87%	47%	56%	78%
2008-09	65%	89%	59%	60%	81%

**Math Achievement by Race/Ethnicity – High (Grade 10)**

	Am.Indian	Asian	Black	Hispanic/Latino	White
2006-07	53%	85%	36%	32%	64%
2007-08	43%	82%	43%	37%	63%
2008-09	37%	72%	33%	38%	64%

**PERFORMANCE INDICATORS**

**DIRECT CLASSROOM & CLASSROOM SUPPORT SERVICES  
State Report Card Results — 2007–09**

The Oregon Department of Education is responsible for issuing a report card to all schools and districts in the State. These report cards provide information to educators, parents, and community members about certain accountability measures regarding each of Oregon’s schools.

The rating that a school receives is based largely on student participation and performance on the Oregon Assessment of Knowledge & Skills (OAKS). Student attendance for elementary and middle schools, and graduation rates for high schools, also factor into a school’s overall rating. The rating system and formulas changed in 2009 to reflect an individual student growth model at the elementary and middle levels, and a change from five overall ratings to three overall ratings.

**High Schools**

Schools	2007	2008	2009
Churchill	St	Sa	Sa
North Eugene	Sa	Sa	Sa
Sheldon	St	St	Sa
South Eugene	E	E	O

**Middle Schools**

Schools	2007	2008	2009
Cal Young	St	St	O
Kelly	St	St	Sa
Kennedy	St	St	Sa
Madison	Sa	Sa	Sa
Monroe	St	St	Sa
Roosevelt	St	St	O
Spencer Butte	St	St	O
<b>K-8</b>			
Arts & Tech. Academy	NR <sup>1</sup>	NR <sup>1</sup>	Sa

<sup>1</sup> Schools must be in operation at least 3 years before receiving report card ratings.

**Elementary Schools**

Schools	2007	2008	2009
Adams	Sa	Sa	O
Awbrey Park	St	Sa	Sa
Buena Vista	E	St	O
Camas Ridge	N/A <sup>2</sup>	N/A <sup>2</sup>	N/A <sup>2</sup>
César Chavez	Sa	Sa	Sa
Charlemagne	E	E	O
Coburg	St	St	O
Corridor	St	St	O
Crest Drive	E	E	O
Eastside	E	E	O
Edgewood	St	St	O
Edison	St	E	O
Family	Sa	Sa	O
Gilham	St	St	O
Harris	St	St	Sa
Holt	St	St	Sa
Howard	Sa	Sa	Sa
McCornack	St	St	O
Meadowlark	St	St	O
Parker	E	E	O
River Road	St	Sa	O
Spring Creek	St	St	O
Twin Oaks	St	St	O
Willagillespie	E	St	O
Yujin Gakuen	St	E	O

**Performance 2009:**  
N = In Need of Improvement; Sa = Satisfactory; O = Outstanding

**Performance 2007, 2008:**  
L = Low; Sa = Satisfactory; St = Strong; E = Exceptional;  
O = Outstanding

<sup>2</sup> Camas Ridge was opened in the 2009-10 school year.

**PERFORMANCE INDICATORS**

As seen in the following tables, the overall district performance on the Oregon Assessment of Knowledge & Skills is above the state average across all domains at each grade level represented. The dropout rate for our high schools is lower than the state average dropout rate. SAT scores surpass both state and national averages.

**Results for the Statewide Assessment — 2007–09**

**Percent Meeting or Exceeding the Standard**

**Grade 3**

	2007		2008		2009	
	Dist	State	Dist	State	Dist	State
Reading/Literature	89	81	90	84	90	83
Math	76	69	85	77	83	77

**Grade 5**

	2007		2008		2009	
	Dist	State	Dist	State	Dist	State
Reading/Literature	79	71	84	75	85	76
Math	73	68	83	77	83	77
Writing (Grade 4) <sup>2</sup>	48	44	48	47	52 <sup>3</sup>	44
Science <sup>1</sup>	NA	NA	80	75	80	75

**Grade 8**

	2007		2008		2009	
	Dist	State	Dist	State	Dist	State
Reading/Literature	73	68	70	65	78	70
Math	75	70	73	69	74	71
Writing (Grade 7) <sup>2</sup>	50	48	63	49	52 <sup>3</sup>	48
Science <sup>1</sup>	NA	NA	71	69	77	72

**Grade 10**

	2007		2008		2009	
	Dist	State	Dist	State	Dist	State
Reading/Literature	72	65	72	65	74	66
Math	61	55	61	52	61	54
Writing	68	54	75	56	66	55
Science <sup>1</sup>	NA	NA	64	57	64	58

**4J High School Dropout Rates – 2007–2009**

School	2007	2008	2009
Churchill High School	1.1%	0.5%	0.4%
North Eugene High School	2.5%	1.9%	0.7%
Sheldon High School	2.6%	1.3%	0.7%
South Eugene High School	1.2%	0.8%	1.1%
DISTRICT AVERAGE *	2.5%	2.0%	1.5%
STATEWIDE AVERAGE*	4.4%	3.6%	3.4%

\*District and statewide averages include students in alternative education programs and placements.

**Average SAT Reading and Math Scores – 2007–2009**

	2007	2008	2009		2007	2008	2009
	READING				MATH		
4J	551	555	540		557	563	531
Oregon	522	523	523		526	527	525
Nation	502	502	501		515	515	515

<sup>1</sup> 5<sup>th</sup>, 8<sup>th</sup> and 10<sup>th</sup> grade science were not administered in 2007 due to failure of the state online testing system.

<sup>2</sup> Writing tests are only administered to grades 4, 7, and 10.

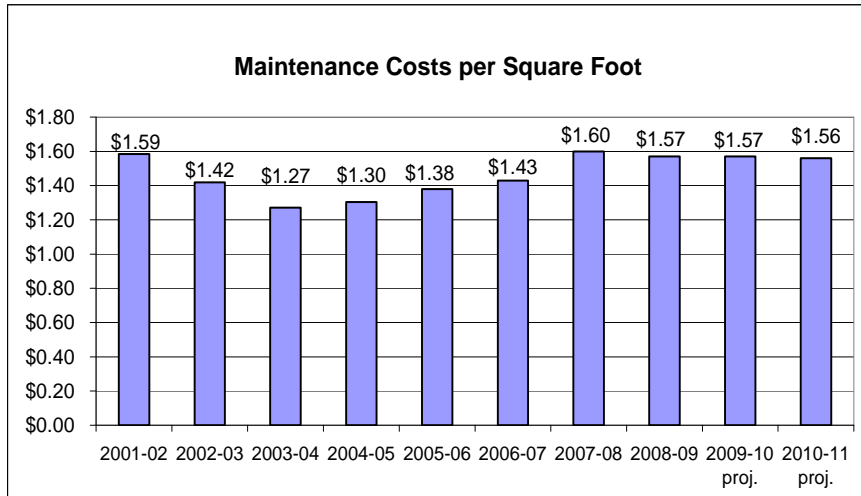
<sup>3</sup> Writing scores for elementary and middle schools are not comparable to previous years' results due to a change in the scoring process.



**BUILDING AND CENTRAL SUPPORT SERVICES**

**BUILDING SUPPORT SERVICES**

One industry measure for tracking building operating costs is to compare building maintenance costs (excluding custodial and utility costs) per square foot of building space over time. The facilities maintenance budget for 2010–11 includes \$4.8 million to maintain over three million square feet. The budget per square foot is slightly lower in 2010–11 than in 2009–10 due to budget reductions. Over the past 5-6 years a portion of the total square footage has been replaced by new construction; however, the total square footage of building space has remained about the same. New systems and a variety of technologies have been added to facilities. These new systems, coupled with the high percentage of aged facilities, have resulted in an increase in the overall demand for ongoing maintenance and repair. This trend is evidenced by an increase in work order requests over the past 5 years.



**Student Transportation**

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
<b>Number of Students Transported Daily</b>	4,567	4,407	4,855	5,056	4,832
<b>Total Miles Traveled</b>	1,265,765	1,317,538	1,267,489	1,447,550	1,391,374

**CENTRAL SUPPORT SERVICES**

**Bond Rating**

In August 2008, Moody’s Investors Service assigned an **Aa3** rating to all of the district’s general obligation bonded debt. According to Moody’s, one of the top bond rating agencies in the country, the rating reflects the district’s sizable tax base, well diversified local economy, and expectation that the district will continue to maintain a satisfactory reserve given prudent, multi-year financial planning and history of strong community support. The district’s moderate debt position with manageable future borrowing plans was also factored into the rating. **Aa** indicates that bonds, from an investor’s perspective, are judged to be high quality by all standards. The highest rating that Moody’s assigns is **Aaa**. State of Oregon bonds are rated **Aa1**.

**Audit Opinions**

The district has received unqualified audit opinions for more than 20 consecutive years, including the fiscal year ended June 30, 2009.

An unqualified opinion indicates that the auditor has determined that financial statements 1) fairly present the financial position, results of operations and changes in financial position of an entity in accordance with generally accepted accounting principles applied on a consistent basis and 2) include appropriate informative disclosures.

**Budget and Financial Reporting**

The district has received the *Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association (GFOA) every year since June 30, 1987.

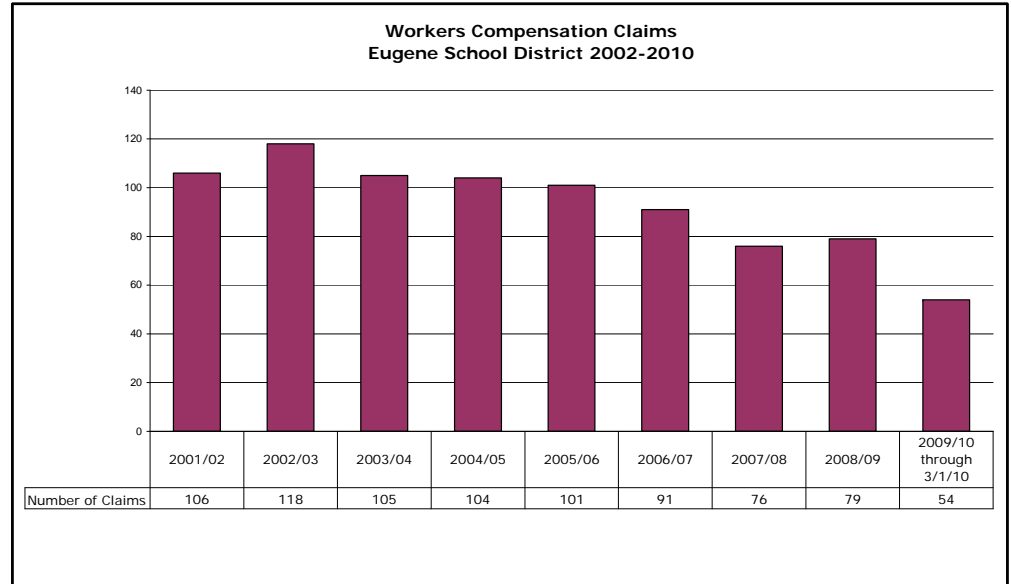
This certificate is presented to governments whose comprehensive annual financial reports achieve the highest standards in government accounting and financial reporting.

The district has received the GFOA *Distinguished Budget Presentation Award* every year since 1992–93.

This states that the district has published a budget document that meets program criteria as a policy document, operations guide, financial plan and communications device.

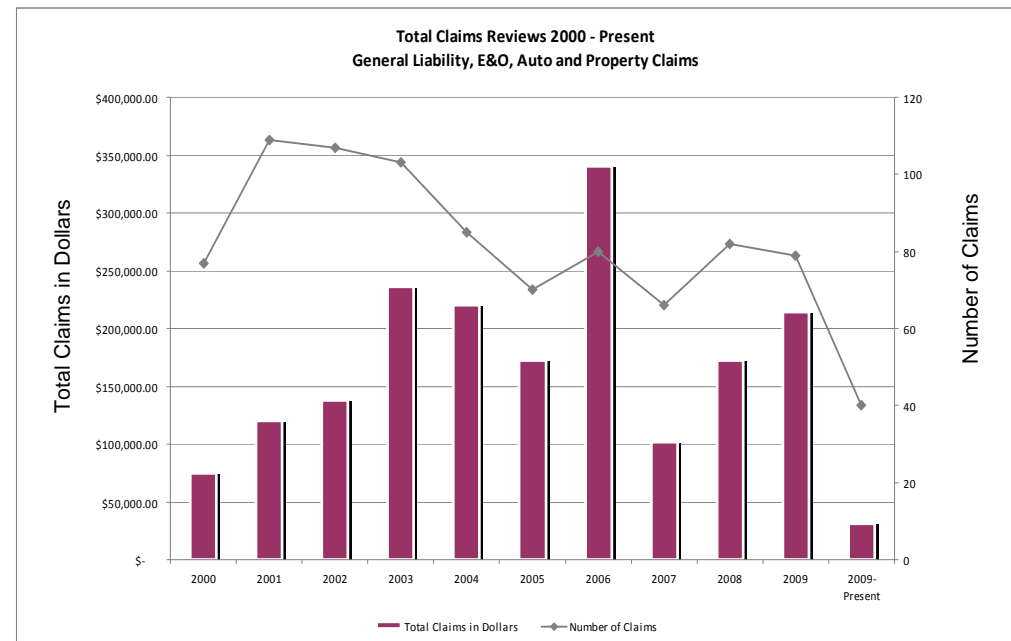
**WORKERS' COMPENSATION**

This graph outlines the number of workers' compensation claims for all district employees between July 1, 2001 and March 1, 2010. Worker's compensation provides medical and/or time loss payments to 4J employees, Board Members, volunteers, student workers, and work placement students for injuries sustained in the workplace. As indicated by the graph, there has been a decline in the number of claims filed since 2002-03. The total amounts of claims paid have also held steady or decreased. The current year promises to follow this positive trend.



**TOTAL CLAIMS REVIEW**

This graph provides information on the district's history for all insured and self-insured property and liability losses from July 1, 2000 through March 1, 2010. The total number and cost of all property and liability claims are illustrated for each fiscal year. The claims and costs indicated include losses in the following areas: General liability, property, error and omissions, and auto (including school buses). The increase in 2006 claims costs is due to approximately \$250,000 of fire damage at a closed school. Year 2009 claims' costs include a projected increase (a \$150,000 incurred property deductible) due to a fire at Frances Willard school and an increase in multiple school theft claims due to break-ins.



**PERFORMANCE INDICATORS**

**Bond and Levy Election Record**

Year	Type of Election	Amount Requested	Yes Votes	No Votes	% Passed (Failed)	Turnout
11/03/92	G.O. Bonds	\$73,400,000	38,717	27,939	58.1%	N/A
11/08/94	G.O. Bonds	6,000,000	28,378	22,632	55.6	N/A
11/03/98	G.O. Bonds	12,200,000	32,294	16,824	65.7	N/A
05/15/00	Local Option Levy <sup>1</sup>	27,100,000	28,449	16,229	63.7	60.4%
05/21/02	G.O. Bonds	116,000,000	26,248	12,681	67.4	51.6
11/02/04	Local Option Renewal <sup>2</sup>	31,250,000	53,709	20,885	72.0	92.3
11/04/08	Local Option Renewal <sup>3</sup>	80,140,000	49,568	28,297	63.7	87.7

**Ratio of Human Resources/Risk Management FTE to District Staff (Full Time and Part Time)**

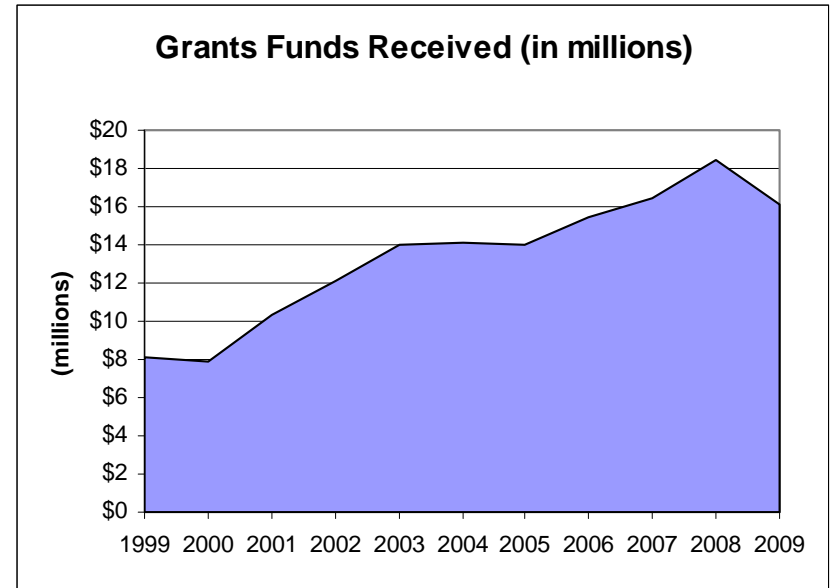
<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
1:148	1:137	1:137	1:139	1:128	1:127

**Ratio of Payroll Checks Issued Per Payroll FTE**

<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
11,991:1	12,181:1	12,375:1	13,615:1	15,104:1	16,393:1

**Grant Funds Received**

District success generating grant funding for new and innovative instructional programs contributes to its ability to support student success. These funds are restricted to specific purposes and are time-limited. (Amounts do not include Eugene Education Funds.)



<sup>1</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2000-01. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>2</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2005-06. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

<sup>3</sup> Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2010-11. The amount requested represents estimated revenue over the five-year period, as stated in the ballot summary.

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# **GENERAL FUND**

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## GENERAL FUND

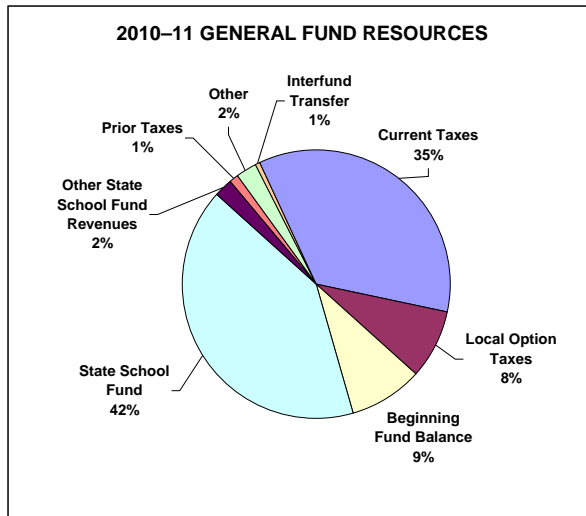
## RESOURCES

Resources supporting district general fund operations primarily reflect local and state revenues, with additional income representing federal, county, and other sources. The largest segment, which includes state funding and local property taxes, is determined by the State School Fund formula. Since Measure 5 property tax limitations were approved in 1990, school district funding has been largely defined by the state; previously, it was primarily determined locally and supported by local property taxes.

To determine a district's general purpose grant, the weighted student count is multiplied by a statewide target grant amount which is adjusted to reflect average teacher experience and available state resources. The student count is based on extended Average Daily Membership, weighted (ADMw).

State statute permits funding to be based on the higher of current year or prior year "extended" ADMw. For districts with declining enrollment, the use of extended ADMw allows funding decreases to be delayed by one year and permits the district to make more thoughtful adjustments to its instructional programs and infrastructure. District 4J has experienced declining enrollment in its regular school programs since 2003.

projections of corporate and personal income taxes as well as local property taxes. This cycle requires that, every other year, the school district develops its proposed budget while the biennial legislative session is still in process. The 2009-10 budget was developed in a period of great economic uncertainty, and the district based its budget on a \$5.6 billion state appropriation for public schools. For 2010-11, the legislature affirmed in February that schools would receive \$6.0 billion for the biennium. This dropped to \$5.8 billion in May following the announcement of a \$577 million state revenue shortfall caused by lower than expected personal income tax collections.



### **State School Fund (42%)**

In 1991, the State School Fund was created by the Oregon Legislature to distribute state aid to school districts. A formula was developed with the goal of providing equal funding to all school districts, with funds allocated on a weighted, per-student basis. Extra weighting is provided for special education, English Language Learners, poverty, and teen parents.

The per ADMw funding is weighted to reflect a district's average teacher experience relative to the state average teacher experience. This recognizes the variation in compensation costs that districts incur for more tenured teaching staff.

The general purpose grant plus a transportation grant determines total formula revenue. Local property taxes and other specified revenues are deducted from formula revenue to determine the State School Fund grant to be paid to a district. Total payments may also include a high cost disabilities grant and a facilities grant, depending on qualifying district costs.

The state legislature sets appropriations for K-12 education each biennium based on

### 2010-11 Revenue Assumptions

The 2009 legislature overrode a veto by the Governor and approved a \$5.8 billion base budget for K-12 education, with an additional \$200 million to be released from reserves if the economy performed as anticipated. Resources for the budget included \$733 million in new revenue to be generated from increased income taxes for wealthy individuals and businesses. The tax increases were challenged through citizen tax referenda and presented to voters as Ballot Measures 66 and 67 in a special January 2010 election. Both measures were upheld. In a February 2010 special session, the state legislature approved the release of the additional \$200 million in reserves to fund schools in the 2009-11 biennium. With the May 25, 2010 update to the State Economic and Revenue Forecast, the Governor announced 9% across-the-board cuts by all agencies to fill the revenue gap. State funding for K-12 schools dropped by \$351 per average daily

## GENERAL FUND — RESOURCES

membership, weighted, or \$6.8 million to Eugene School District.

The K-12 budget is also supported by \$160 million in State Fiscal Stabilization Funds (SFSF) which were provided as part of the American Recovery and Reinvestment Act of 2009. Funds are allocated directly to school districts through the state funding formula.

The \$5.8 billion in funding for public education compares to a \$6.245 billion funding level adopted by the state in 2007-09, and a \$6.55 billion Essential Budget Level (EBL) for 2009-11 estimated by the Legislative Revenue Office.

The 2010-11 general fund revenue budget includes \$61.3 million from the state: \$58.4 million in formula revenue, \$1.8 million in SFSF dollars, and \$1.1 million in High Cost Disability grants. Formula revenue assumes \$6,009 per ADMw, with an additional \$95 per AMDw from SFSF. Average district teacher experience is expected to be 0.27 years less than the state average teacher experience. Revenue growth is further impacted by decreasing student enrollment.

### ***Current Property Taxes (35%)***

Under Measure 50, district property taxes are based on a permanent tax rate of \$4.75 per \$1,000 of assessed value, applied to the value of real and personal property located within district boundaries. In 1997–98, assessed values were rolled back to 1995–96 values less 10%, reducing the district's tax base by about 13%. Future increases in assessed value are limited to 3% per year plus exceptions such as the value of new construction.

Tax revenues budgeted for 2010–11 assume an overall 3.0% increase in assessed values and a collection rate of 94.1%. Despite the continued effects of the economic downturn, tax collections are expected to continue to be received at the same rate as 2009-10. Property taxes are included in State School Fund formula revenue.

### ***Prior Years' Property Taxes (1%)***

Most taxes not collected in the year in which they were levied are collected in subsequent years. It is estimated that approximately 25% of the outstanding balance of uncollected taxes will be received during the 2010–11 fiscal year. Other property tax-related revenues include interest earnings from delinquent taxes. Prior years' taxes are included in State School Fund formula revenue.

### ***Other State School Fund Revenues (2%)***

The following revenues are also included in State School Fund formula revenue:

- **Federal Forest Fees**

Under the Secure Rural Schools and Community Self-Determination Act, the federal government made payments to counties financially effected by cutbacks in federal logging. The Act expired in 2006, and a one-year extension was approved for 2007-08. A federal Bailout Bill approved in late 2008 reinstated this funding at 90% of the 2006 funding level and provided for a gradual phase-out over the subsequent three years. The 2010-11 budget includes \$2.0 million from this source. Final payments are scheduled for 2011-12.

- **Common School Fund**

Oregon holds the income from lands granted by the federal government at statehood—rangelands, forests and waterways and their mineral and timber resources—in trust for the benefit of public schools. Lands are managed by the state Land Board and income is invested by the state Treasurer, one of three members of the Land Board, and the Oregon Investment Council. The fund has a balance of over \$1 billion. Investment earnings are distributed to schools each year using a sliding scale policy based on the annual change in the value of the fund. Amounts are allocated to districts on a per pupil basis.

Annual amounts received by the district vary, fluctuating between \$400,000 and \$1.8 million over the past ten years. Revenues of \$1.4 million are budgeted for 2010-11 based on state estimates.

- **County School Fund**

Twenty-five percent of revenues received by counties from the sale of timber cut on federal forest land and other miscellaneous sources are provided to local school districts. Funds are distributed to school districts on a per student basis.

The district's annual revenues have ranged from \$90,000 in 2000-01 to \$264,000 in 2006-07. The district has budgeted \$110,000 from the County School Fund in 2010-11.



## **GENERAL FUND — RESOURCES**

---

### **Local Option Tax Levy (8%)**

Since 1999, school districts have been allowed to request voter approval of additional property taxes to support operations and/or capital needs. This levy is limited to \$1,000 (plus 3% per year beginning 2008-09) per student, 20% of state resources, or the difference in taxes under Measure 5 and Measure 50, whichever is smallest. Proceeds are excluded from the state funding formula.

In November 2004, district voters approved renewal of a five-year, local option tax of \$1.50 per \$1,000 of assessed value. This levy, first approved in May 2000, has contributed an average of \$8.9 million per year to maintain current school programs and staffing levels.

In November 2008, district voters again approved renewal of the local option levy, which expires in June 2010. This levy will become effective in the fall of 2010 and expire in 2015. Revenues included in the 2010-11 budget include \$12.3 million from current and prior year local option receipts. Revenues are projected to be lower than in recent years in anticipation of a 10% drop real market property values and 3% growth in assessed values. Assessed property values for 2010-11 will be based on changes in value between January 2009 and January 2010.

### **Other Sources of Revenue (2%)**

The district receives money from a variety of sources outside its State School Fund grant. These include tuition payments, interest earnings on investments, local option tax revenues (discussed above), and funds for services. In 2010-11, other sources are projected to total approximately \$3.6 million. Interest earnings are projected to drop to \$300,000 from a budgeted \$750,000 in 2009-10 and actual receipts of almost \$1.2 million in 2008-09.

### **Interfund Transfers (1%)**

The 2010–11 budget includes transfers from other funds that total \$901,760. Budgeted transactions include the following:

- \$500,000 from the Capital Projects Fund to support district operations;
- \$218,000 from the Classified Employees Reserve in the Insurance Reserve Fund to support compensation costs and to help offset projected general fund budget deficits;
- \$110,760 from the Licensed Employees Reserve in the Insurance Reserve Fund to pay for a \$10 per month increase in the district contribution toward health care benefits;
- \$72,000 from the Capital Equipment Fund to pay for 0.5 FTE administrative staff at North Eugene High School on a temporary basis.

### **Beginning Fund Balance (9%)**

Other general fund resources include unexpended resources and the unappropriated ending fund balance carried over from the previous year. These resources are also excluded from the State School Fund formula.

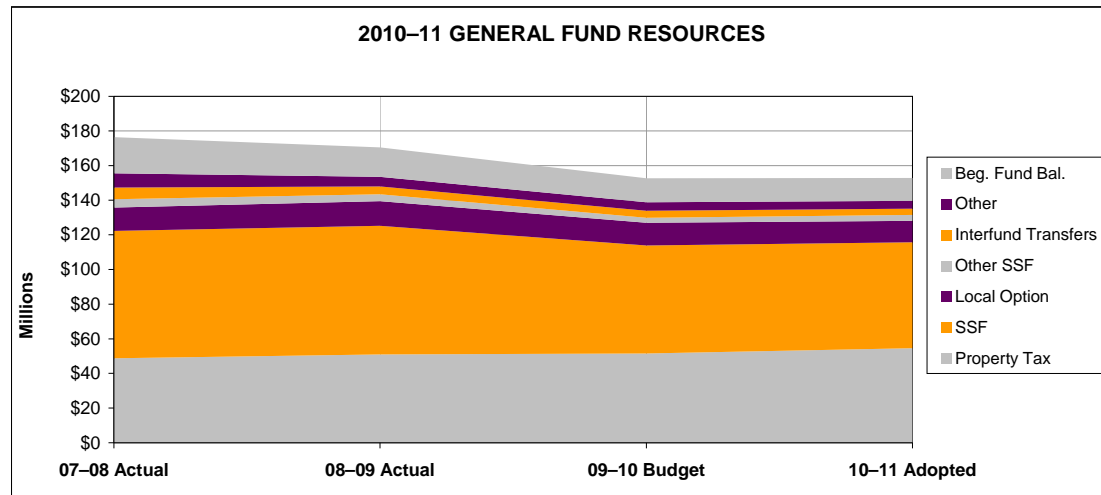
The beginning fund balance for 2010-11 is budgeted at \$13.2 million. The budget assumes that \$6.6 million in reserves will be used in 2010-11 to support district operations.

**GENERAL FUND — RESOURCES**

**2010–11 GENERAL FUND BUDGET**

**Resources**

	07–08 Actual	08–09 Actual	09–10 Budget	10–11 Adopted
<b>STATE SCHOOL FUNDING</b>				
Current Property Tax	48,036,963	49,716,826	50,458,000	52,661,000
Prior Taxes	697,169	1,305,782	1,105,000	1,822,000
State School Fund (SSF)	73,592,567	74,221,974	62,353,000 <sup>1</sup>	61,290,000 <sup>2</sup>
Other SSF Revenues	4,784,934	4,012,986	2,854,000	3,505,000
<b>LOCAL OPTION PROPERTY TAX</b>	13,459,439	14,213,442	13,074,000	12,264,000
<b>INTERFUND TRANSFERS</b>	1,319,351	976,634	969,000	901,760
<b>OTHER</b>	<u>6,824,993</u>	<u>4,515,873</u>	<u>3,982,000</u>	<u>3,637,000</u>
<b>TOTAL REVENUES</b>	148,715,416	148,963,517	134,795,000	136,080,760
<b>BEGINNING FUND BALANCE</b>	<u>20,845,607</u>	<u>17,053,588</u>	<u>13,836,000</u>	<u>13,221,000</u>
<b>TOTAL BUDGET RESOURCES</b>	169,561,023	166,017,105	148,631,000	149,301,760



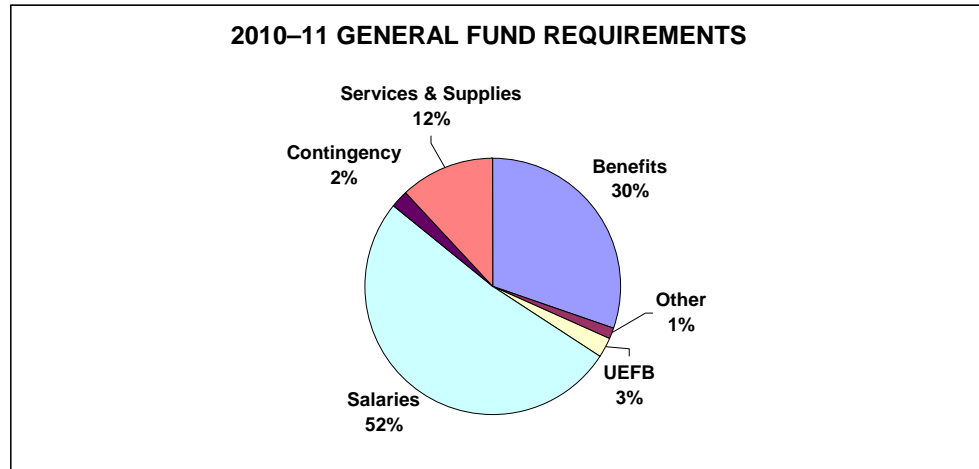
<sup>1</sup> Budgeted 2009-10 SSF revenue assumed \$5.6 million in state funding for K-12 education in the 2009-11 biennium.

<sup>2</sup> Budgeted 2010-11 SSF revenue reflects the \$5.8 billion level directed by the governor, including \$1.8 million in federal stimulus dollars.

**REQUIREMENTS**

**2010-11 GENERAL FUND BUDGET**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	82,149,942	82,826,949	78,481,768	76,983,970
Benefits	45,657,049	47,523,665	44,406,289 <sup>1</sup>	45,233,006 <sup>1</sup>
Services	13,481,278	13,400,162	14,423,380	14,129,320
Supplies	5,110,262	4,687,029	4,366,856	3,584,734
Equipment	58,419	86,401	57,256	54,523
Other	6,050,485	3,502,226	2,084,533	1,990,707
Contingency	<u>0</u>	<u>0</u>	<u>2,138,000</u> <sup>2</sup>	<u>3,413,000</u> <sup>2</sup>
Expenditures	152,507,435	152,026,432	145,958,082	145,389,260
UEFB	<u>17,053,588</u>	<u>13,990,673</u>	<u>2,672,918</u> <sup>3</sup>	<u>3,912,500</u> <sup>3</sup>
Total Gen Fund	169,561,023	166,017,105	148,631,000	149,301,760



<sup>1</sup> Reflects lower PERS rate for 2009-11 biennium.

<sup>2</sup> Board policy calls for a Contingency of 2% of operating expenditures, excluding transfers. The 2009-10 Contingency was budgeted at 1.5% of operating revenues as a budget reduction measure. The 2010-11 Contingency is set at 1.7%; it also includes a \$900,000 one-time special education contingency.

<sup>3</sup> Board policy targets reserves, including Unappropriated Ending Fund Balance (UEFB) and projected underspending of budgeted amounts, at 5% of operating revenue. Budgeted 2009-10 reserves were drawn down to 4.1% as a budget reduction strategy. 2010-11 reserves are budgeted at 5%.

**GENERAL FUND**

**GENERAL FUND — PROGRAM AREAS**

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General Fund expenditure functions (activities) are organized into five major program areas: Direct Classroom Services, Classroom Support Services, Building Support Services, Central Support Services, and Other Accounts. The functions associated with these areas are presented below. Specific costs associated with each function can be found in the Program Budget Detail Section.

**DIRECT CLASSROOM SERVICES**

Regular Programs

- 1111 Elementary Primary Programs
- 1112 Elementary Intermediate Programs
- 1121 Middle School Programs
- 1131 High School Programs

Special Programs

- 1210 Talented and Gifted Program
- 1220 Restrictive Programs for Students with Disabilities
- 1229 Other Restrictive Programs
- 1250 Less Restrictive Programs for Students with Disabilities
- 1260 Early Intervention
- 1271 Remediation
- 1280 Alternative Education
- 1288 Charter Schools
- 1291 English Language Learner Program
- 1294 Youth Corrections Education
- 1460 Summer School

**CLASSROOM SUPPORT SERVICES**

Extra-Curricular Activities

- 1113 Elementary Student Activities
- 1122 Middle School Student Activities
- 1132 High School Student Activities

Counselors, Nurses, and Student Support

- 2110 Attendance and Social Work
- 2115 Student Safety
- 2122 Counseling Services

- 2129 Other Guidance Services
- 2131 Health Services
- 2132 Medical Services
- 2139 Other Health Services
- 2142 Psychological Testing
- 2143 Psychological Counseling Services
- 2152 Speech Pathology Services
- 2169 Miscellaneous Support of Ed Services
- 2190 Service Direction, Student Support Services

Libraries, Curriculum, and Staff Development

- 2210 Improvement of Instruction Services
- 2211 Direction of Instruction Services
- 2213 Curriculum Development
- 2214 Multicultural Education
- 2219 Other Improvement of Instruction Services
- 2221 Instructional Materials Center
- 2222 School Library Services
- 2223 Multimedia Services
- 2230 Assessment and Testing
- 2240 Instructional Staff Development
- 2665 Site-based Technology Services

Principals Office

- 2411 Principals' Services
- 2490 Other Support Services School Administration

Community Recreation Services and Child Care

- 3320 Community Recreation Services
- 3510 Custody and Care of Children Services

**GENERAL FUND — PROGRAM AREAS**

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**BUILDING SUPPORT SERVICES**

Facilities Management

- 2541 Facilities Management
- 2542 Building Division Services
- 2543 Grounds Division Services
- 2544 Building Repair and Maintenance
- 2546 Security Services
- 2548 Care of Buildings Services
- 2549 Fleet Maintenance Services

Student Transportation

- 2551 Transportation Services
- 2552 Vehicle Operation Services
- 2554 Vehicle Purchasing, Servicing and Maintenance Services
- 2555 Student Transportation – District
- 2556 Student Transportation – Refundable
- 2559 Other Pupil Transportation Services

Computing and Information Services

- 2660 Computing and Information Services
- 2669 Other Data Processing Services

Other Support Services

- 2575 Purchasing and Warehouse
- 2576 Mail Distribution Services

**CENTRAL SUPPORT SERVICES**

Executive Administration

- 2311 Board of Directors
- 2321 Office of the Superintendent

Financial Services

- 2521 Financial and Support Services

Human Resources

- 2215 Reimbursable Leave
- 2641 Human Resources
- 2649 Other Staff Services
- 2700 Supplemental Retirement Program

Communications and Intergovernmental Relations

- 2630 Communications and Intergovernmental Relations
- 3390 KRVM

Nutrition Services

- 3100 Nutrition Services

**OTHER ACCOUNTS**

Other Accounts

- 4150 Building Acquisition & Improvement
- 5120 Short-term Debt Service
- 5200 Interfund Transfers
- 6110 Contingency Fund
- 6111 Contingency – Special Education
- 7000 Reserves and Fund Balances

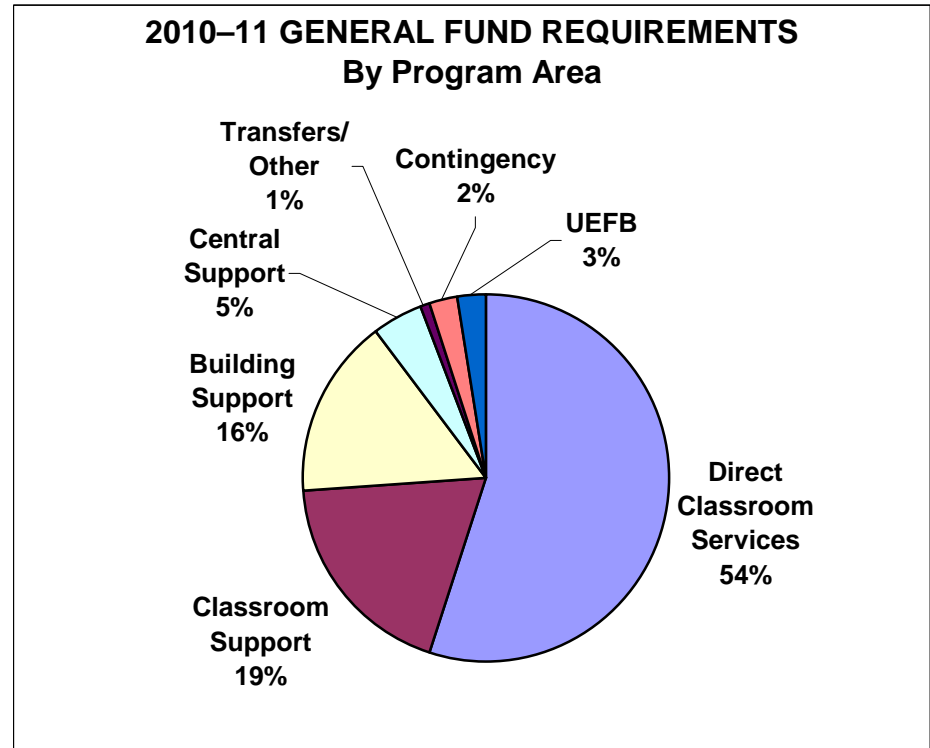
**REQUIREMENTS — MAJOR PROGRAM AREAS**

**DESCRIPTION**

The general fund's five major program areas are further divided into programs and functions (or activities). This document includes purpose statements, descriptions of budget goals, financial highlights and program changes, major functions, organization charts and budget tables for each program.

**SUMMARY OF GENERAL FUND PROGRAM AREAS**

	<u>2010-11 Budget</u>
DIRECT CLASSROOM SERVICES	\$82,201,808
CLASSROOM SUPPORT SERVICES	27,947,663
BUILDING SUPPORT SERVICES	23,800,246
CENTRAL SUPPORT SERVICES	6,734,289
TRANSFERS/OTHER	1,292,254
CONTINGENCY	3,413,000
UEFB	3,912,500
TOTAL	<u>\$149,301,760</u>



***DIRECT CLASSROOM SERVICES***

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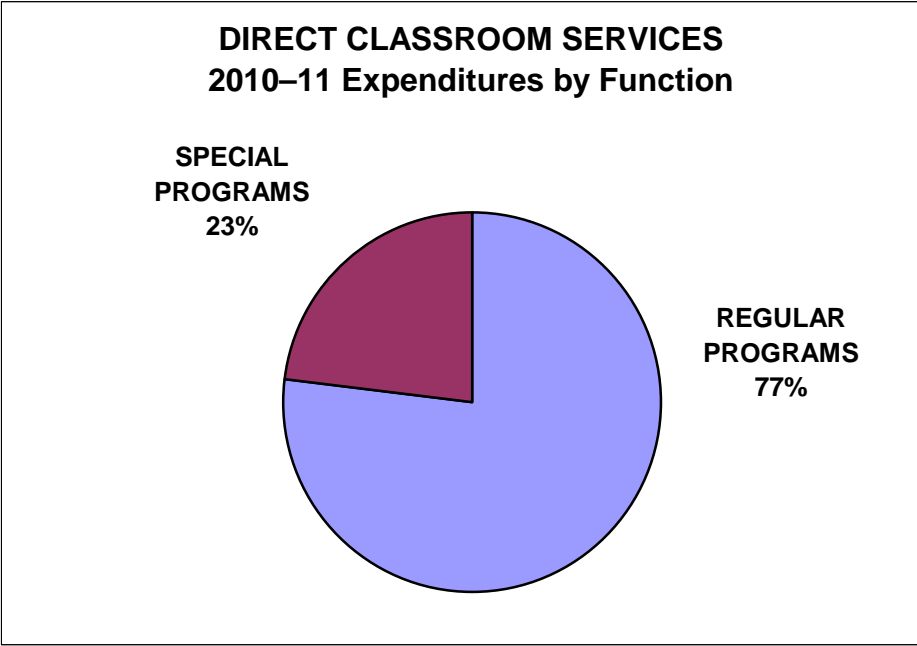
The direct classroom services portion of the budget is dedicated to school district activities that are involved in direct instructional services to students. Since the primary mission of the district is instruction, the goals for the direct classroom services budget are exactly the same as the instructional goals of the school district. *Our overall goal is to increase student achievement for all students and close the achievement gap.*

The fundamental purpose of the school district is to provide the very best education we can for every student, from kindergarten through high school graduation, in a safe environment which is demanding but nurturing, rigorous but compassionate, fosters both independence and collaboration, and respectfully demands accountability as well as excellence from students and staff.

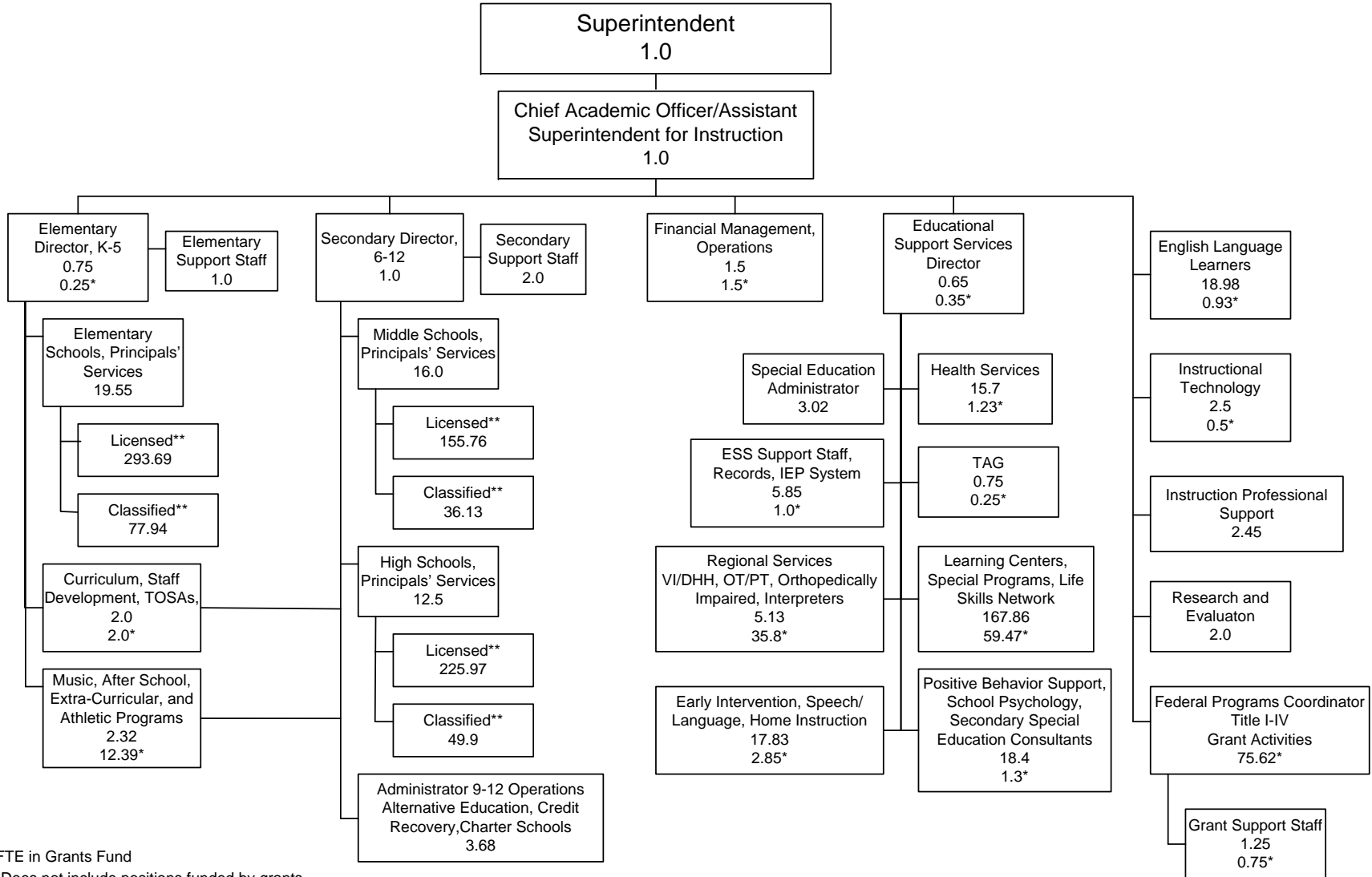
Each of the direct classroom services programs has established a program of work and a set of goals and objectives that it intends to accomplish during the 2010–11 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

***MAJOR FUNCTIONS***

	<u>2010-11 Budget</u>
REGULAR PROGRAMS	\$63,342,320
SPECIAL PROGRAMS	18,859,488
TOTAL	<u>\$82,201,808</u>



**Instructional Services Organization Chart  
2010–2011 – Lane County School District 4J - Eugene, Oregon**



\*FTE in Grants Fund

\*\*Does not include positions funded by grants, targeted funding, or fundraising



## REGULAR PROGRAMS

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### SERVICE DESCRIPTION

Kindergarten through grade twelve instruction programs are designed to prepare students to be successful citizens. These programs provide learning experiences to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. They also include special learning experiences designed to meet physical, mental, social and emotional disabilities or gifts. Instructional areas include language arts (reading, speaking, listening, writing); mathematics; science; fine arts (including the visual arts, and general music); physical and health education, social sciences, technology and media, second language, and career development.

#### **Key Board Goal for this service:**

- **Increase achievement for all students and close the achievement gap**

### BUDGET GOALS FOR 2010–11

#### **Goal 1. Use data to identify where performance gaps exist and implement district-wide and school-based strategies to close the achievement gap**

A focus will be on data analysis to ensure that the needs of all students are being met and that they are given opportunities to achieve the standards and benchmarks established and recently updated by the Oregon State Board of Education. At the district level, staff development will be provided to help students, staff, and parents understand the standards and develop alternative learning options for students who need additional services. Data will be disaggregated to determine needs for special populations. A major emphasis will be placed on math and reading instruction to ensure that all students can read and compute proficiently at all grade levels.

#### **Goal 2. Ensure that each school has developed a literacy and school improvement plan based on best practices to improve achievement for all students**

The district has completed a report at the elementary and secondary levels outlining best instructional practices for literacy. In partnership with the University of Oregon, the district also designed a comprehensive reading assessment for all students in grades K–10. Each school has developed a literacy plan, and the Instruction Department is providing building-based staff development to assist schools in implementing their plans.

#### **Goal 3. Ensure that all students receive and are engaged in a rigorous curriculum**

Programs and professional development will emphasize and support a belief system that all students can learn and meet high standards. A focus will be on the development of interventions at all grade levels to enable students behind grade level to meet standards and benchmarks.

#### **Goal 4. Schools will develop an environment that promotes learning, respect, and an appreciation for diversity**

Training and assistance will be provided to schools to promote positive behavior and cultural competency. Staff will be informed about policies and practices to prevent bullying, harassment, and intimidation.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Adjustments related to enrollment**

- 12.4 licensed FTE related to the projected decline in enrollment

**Reductions**

- 13.6 licensed FTE due to budget reduction strategies
- 2.0 licensed FTE, provided on a one-time basis in 2009-10

**Additions/Reallocations**

- 1.0 licensed FTE reallocated to Improvement of Instruction (Function 2211) to provide secondary instructional equity initiative support.
- \$394,331 of targeted funding reallocated from staff development (Function 2240) to more accurately reflect spending patterns.
- 3.6 classified FTE reallocated to regular high school program (Function 1131) from Child Care Services (Function 3510) to more accurately reflect nature of program.

**MAJOR FUNCTIONS**

**1111 Elementary Primary Programs**

This program of instruction for children in grades kindergarten through three provides learning experiences focused on knowledge, concepts, skill, appreciation, attitudes, and behavioral characteristics needed by all pupils. The common learning areas include language arts (reading, writing, speaking, listening), mathematics, science, music, physical and health education, and social studies. Instruction is delivered in ways which encourage students to make connections between subject areas and to apply skills and knowledge in their lives.

**1112 Elementary Intermediate Programs**

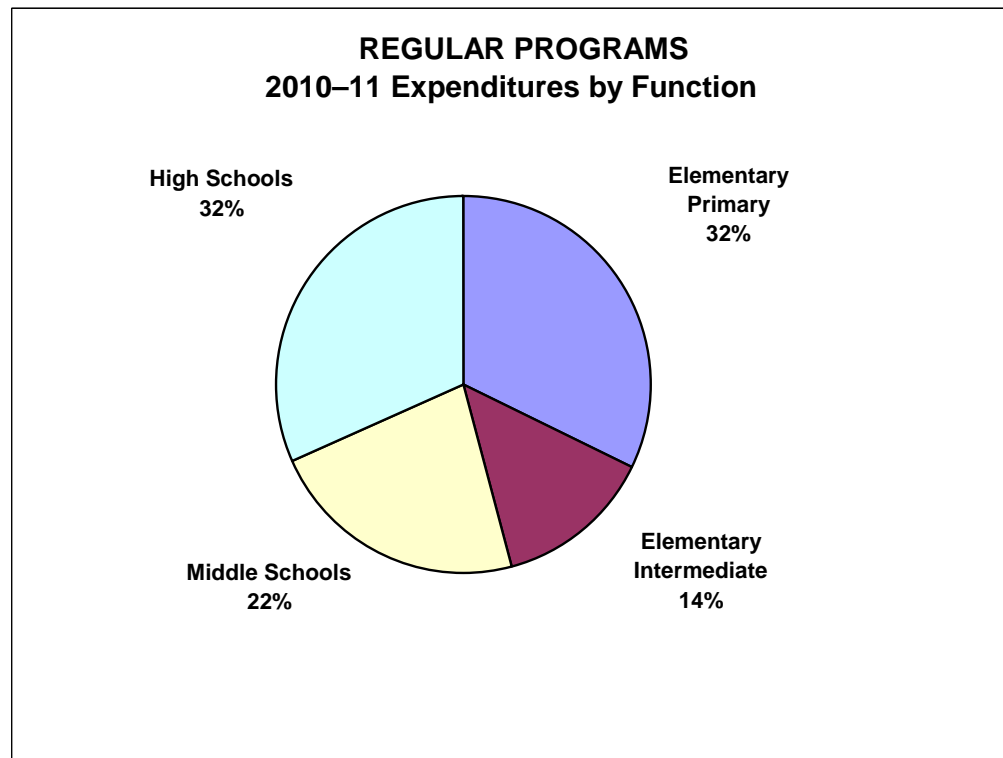
Programs include expenditures for grades 4 and 5 programs, except extra-curricular activities, including language arts, math, science, social studies, arts, physical and health education, and technology/media.

**1121 Middle School Programs**

This level of instruction blends a strong academic program with a gradual transition from the elementary school to the high school. The middle school climate and program are designed to assist students to progress intellectually, physically, and socially by involving them in continued development of basic skills and exploratory activities. Students are encouraged to take increasing responsibility for their own behavior and learning. Standards for achievement at the middle level have been increased, and all students will be expected to meet benchmarks including algebra in grade 8.

**1131 High School Programs**

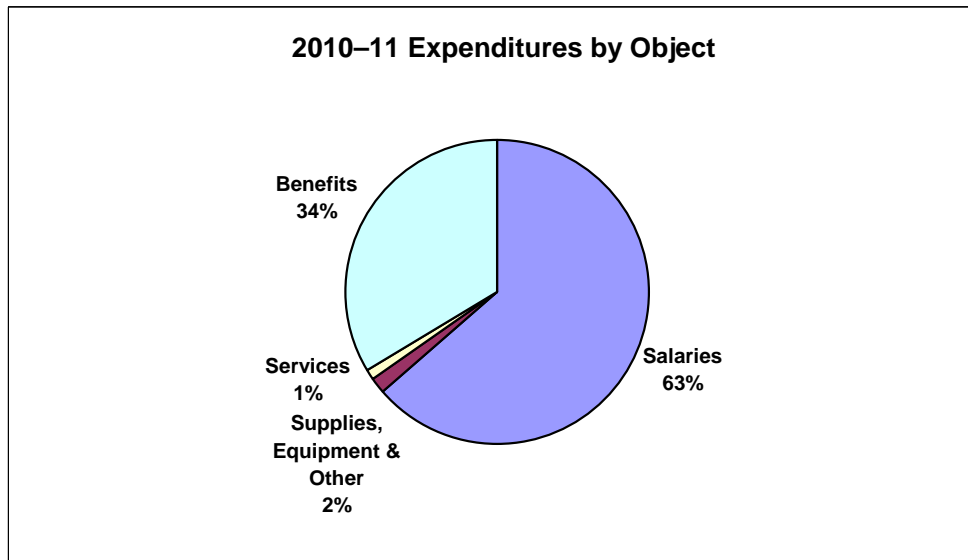
The high school instructional programs focus on learning experiences and activities which emphasize knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students. Special efforts are made to help students understand themselves, their relationship with society, and the preparation necessary for their entry into the world of work and/or advanced academic and career training. A major focus will be preparing students to meet new graduation requirements that have increased rigor in language arts, math, and science.



**REGULAR PROGRAMS**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	42,986,682	43,496,213	40,908,776	40,355,661
Benefits	22,125,281	23,144,439	20,845,331	21,248,390
Services	273,743	147,675	677,173	766,525 <sup>1</sup>
Supplies	1,779,588	1,561,838	1,154,662	965,994
Equipment	0	0	1,150	1,350
Other	15,130	16,200	2,900	4,400
	<u>67,180,424</u>	<u>68,366,365</u>	<u>63,589,992</u>	<u>63,342,320</u>



<sup>1</sup> Includes funding for literacy and other targeted funding to schools. A portion of 2010-11 funding will be transferred to appropriate accounts (mainly salaries and benefits) once plans for the use of funds are finalized.

## SPECIAL PROGRAMS

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### SERVICE DESCRIPTION

Special programs provide a wide range of instructional and related services for students with disabilities, as well as alternative education, talented and gifted, English Language Learner, summer school, charter schools, and other programs.

**Key Board Goal for this service:**

- *Increase achievement for all students and close the achievement gap*

### BUDGET GOALS FOR 2010–11

*Goal 1. Partner with general education to shape the educational delivery system to meet every child's learning and social/behavioral needs and close the achievement gap*

*Goal 2. Partner with general education to provide high quality instruction and access to the general curriculum for students with disabilities*

*Goal 3. Continue to support district staff to implement and monitor instruction and effective intervention activities that address the needs of culturally and linguistically diverse students*

*Goal 4. Work collaboratively with general education and the University of Oregon to expand Instructional Intervention/Progress Monitoring (IIPM) and Intensive Positive Behavior Support (IPBS) to secondary levels*

*Goal 5. Based on the results of the Oregon Department of Education System's Performance Review and Improvement process, review current data and implement the district revised Continuous Improvement Plan*

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

**Reductions**

*None*

**Additions/Reallocations**

- *3.1 licensed FTE moved from restrictive programs for students with disabilities (Function 1220) to less restrictive programs (Function 1250) to more accurately reflect student needs*

**MAJOR FUNCTIONS**

**1210 Programs and Services for The Talented And Gifted (TAG)**

Instruction provided for intellectually gifted and academically talented students addressing their assessed levels and rate of learning.

**1220 Restrictive Programs For Students With Disabilities**

Special learning experiences for students with disabilities who spend one-half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

**1229 Other Restrictive Programs**

**1250 Less Restrictive Programs for Students with Disabilities**

Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

**1260 Early Intervention**

Services designed to evaluate children with developmental deficits in sensory, motor, communication, self-help, and socialization areas. It includes transition services to school age programs.

**1271 Remediation**

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School.

**1280 Alternative Education**

Learning experiences for students who are not succeeding in a regular classroom setting; who are at-risk of dropping out of school; who may be more successful in a nontraditional environment; or who need a special education placement outside of district programs.

**1288 Charter Schools**

Expenditures related to district sponsored charter schools.

**1291 English Language Learner (ELL) Program**

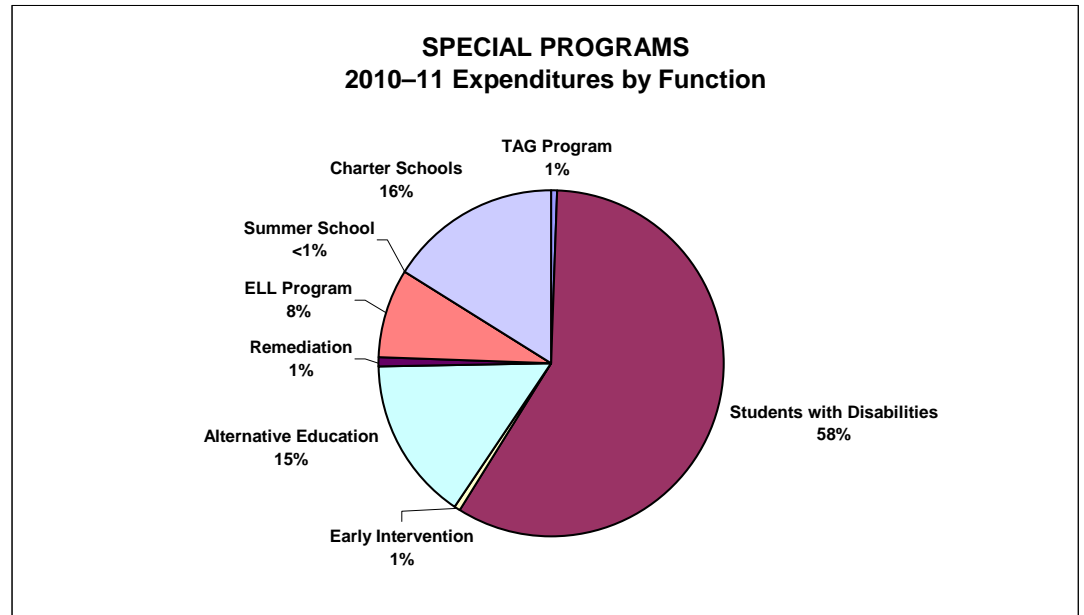
Instructional activities designed to improve English skills of students who do not speak English as their native language.

**1294 Youth Corrections Education**

Instructional programs delivered to youth in detention.

**1460 Summer School**

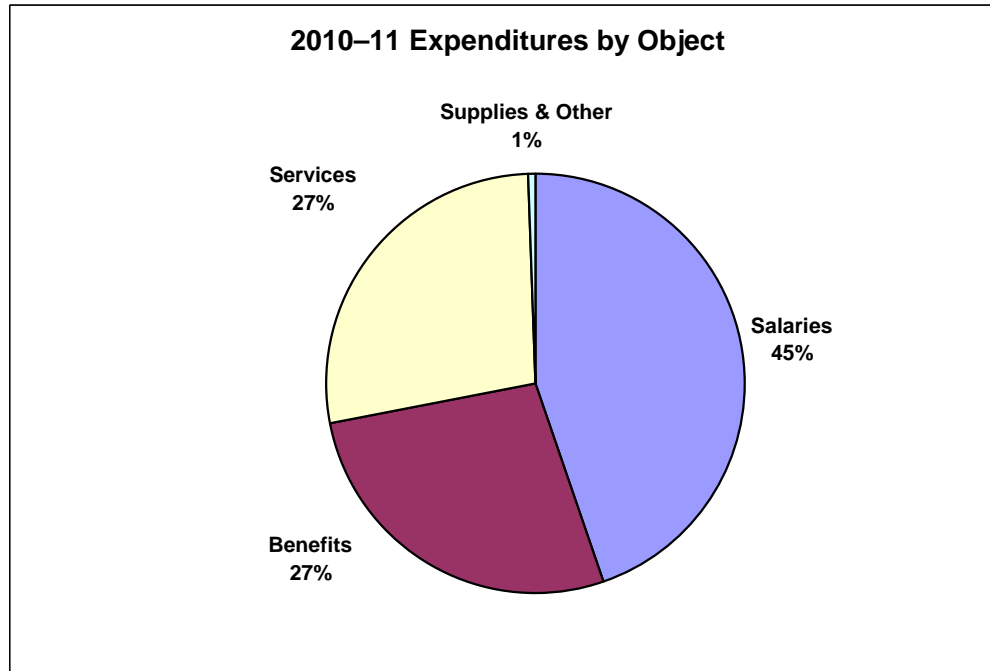
Instructional activities provided in accordance with summer school.



**SPECIAL PROGRAMS**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	9,051,940	8,868,891	8,762,071	8,456,356
Benefits	5,104,744	5,212,385	4,951,013	5,101,465
Services	5,722,208	6,023,377	5,098,396	5,177,308
Supplies	103,559	116,304	113,182	84,159
Equipment	0	10,154	0	0
Other	47,631	31,244	30,480	40,200
	<b>20,030,082</b>	<b>20,262,355</b>	<b>18,955,142</b>	<b>18,859,488</b>





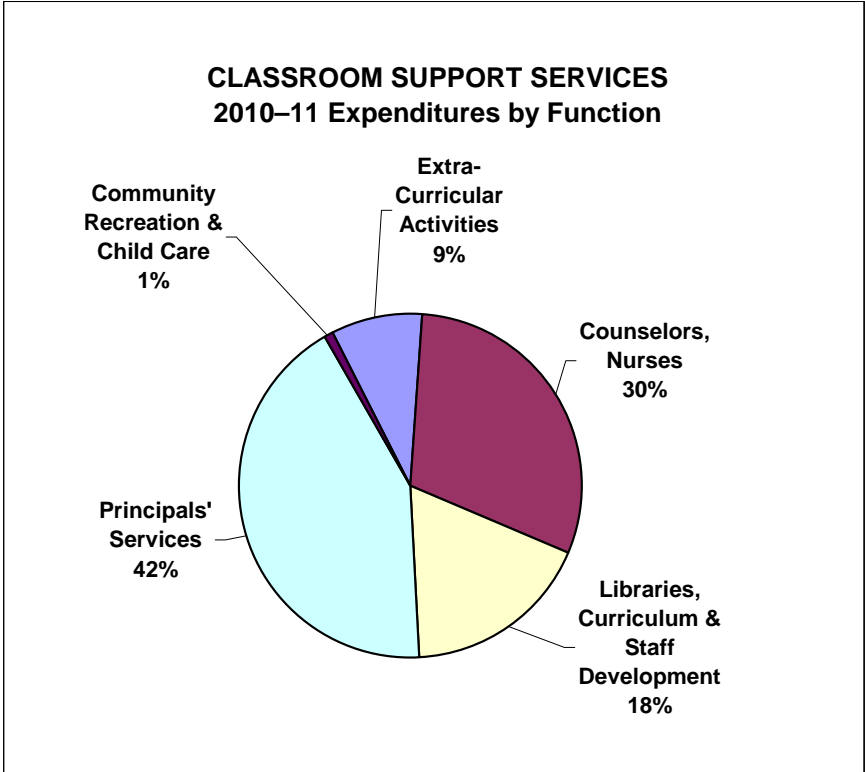
**CLASSROOM SUPPORT SERVICES**

Classroom Support Services include direct services to the staff that provide student instruction; activities designed to support instruction by providing materials, services, and professional growth opportunities; extra-curricular activities for students; those functions that directly support the non-instructional needs of students; and the administration of the schools that our students attend.

Each of the classroom support services programs has established a program of work and a set of goals and objectives for the 2010–11 school year. The documents that follow contain a brief description of each of these programs and their accompanying goals and objectives.

**MAJOR FUNCTIONS**

	<u>2010–11 Budget</u>
EXTRA-CURRICULAR ACTIVITIES	\$2,391,698
COUNSELORS, NURSES AND STUDENT SUPPORT	8,484,015
LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT	4,999,938
PRINCIPALS' SERVICES	11,856,264
COMMUNITY RECREATION SERVICES AND CHILD CARE	215,748
<b>TOTAL</b>	<u>\$27,947,663</u>



**EXTRA-CURRICULAR ACTIVITIES**

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**SERVICE DESCRIPTION**

Activities designed to support successful student participation in regular and special instructional programs and extra-curricular activities. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies. Schools at each level provide opportunities for students to participate in music and physical education activities. The district continues to attend to the repair, maintenance, and improvement of district activity/athletic facilities. The district also collaborates with Lane Community College, the City of Eugene, YMCA, and KidSports to make co-curricular activities available for students.

**Key Board Goal for this service:**

- **Increase achievement for all students and close the achievement gap**

**BUDGET GOALS FOR 2010–11**

**Goal 1. Coordinate district activities and programs**

- Investigate, develop, and implement district activity programs that provide maximum opportunities for student participation
- Establish safe and legal standards for all programs
- Focus on raising student participation, especially from underrepresented groups
- Conduct after school programs and activities that provide more time for learning and enhance academic achievement

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions**

*None*

**Additions and Reallocations**

*None*

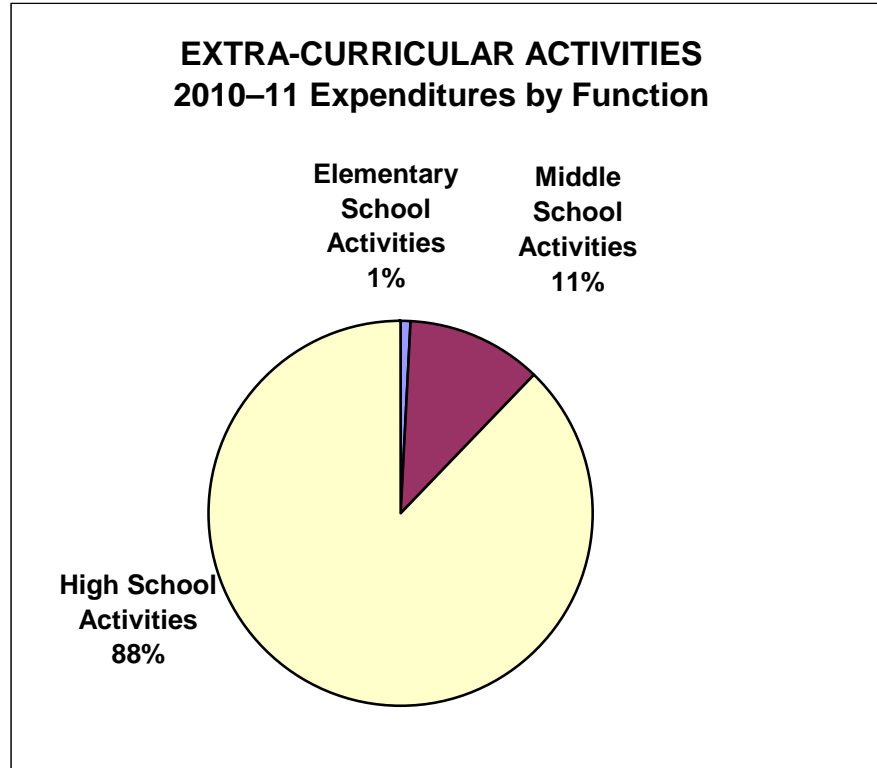
**MAJOR FUNCTIONS**

**1113 Elementary Student Activities**

**1122 Middle School Student Activities**

**1132 High School Student Activities**

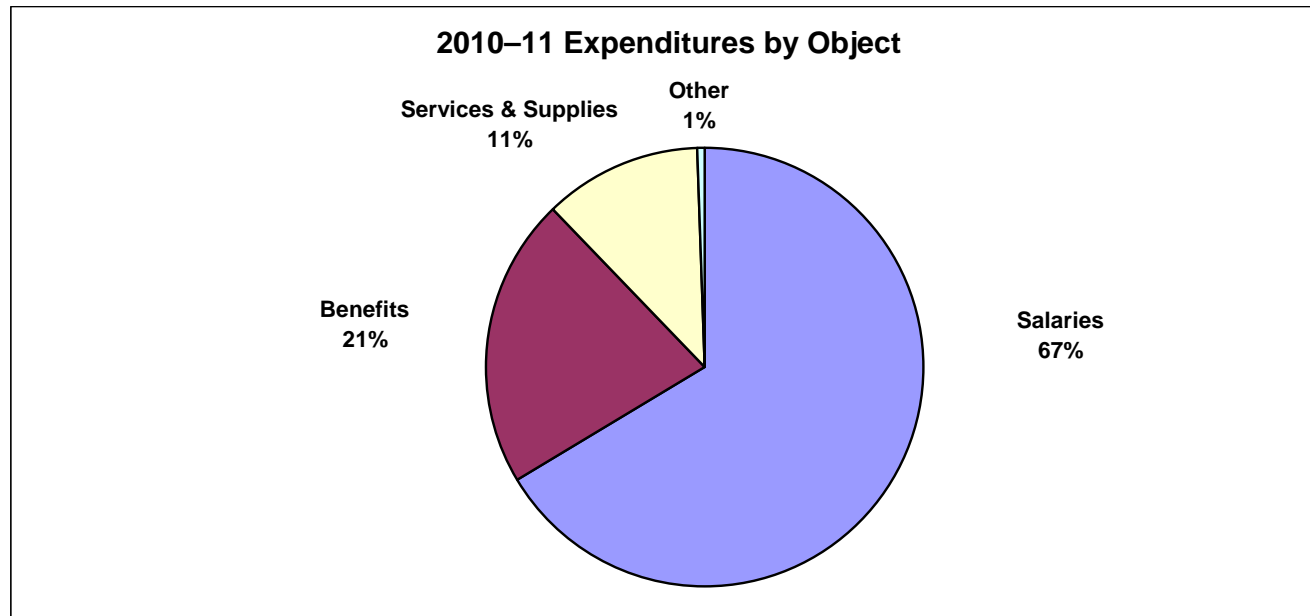
This portion of the budget includes expenditures for student activities and athletics. These co-curricular programs supplement the basic instructional offerings by providing additional interests and experiences for student learning to take place.



**EXTRA-CURRICULAR ACTIVITIES**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	1,710,829	1,718,818	1,488,860	1,588,246
Benefits	500,913	508,104	467,625	513,773
Services	114,375	187,353	161,456	169,579
Supplies	156,555	157,160	142,012	104,470
Equipment	0	0	0	0
Other	10,577	12,648	12,325	15,630
	<u>2,493,249</u>	<u>2,584,083</u>	<u>2,272,278</u>	<u>2,391,698</u>



## COUNSELORS, NURSES AND STUDENT SUPPORT

### SERVICE DESCRIPTION

Activities designed to support successful student participation in regular and special instructional programs. Support is provided by various specialists through direct service to students and consultation services with school personnel, parents, students and other agencies. *Some of these functions are funded by Federal, State and local grants.*

#### Key Board Goals for this service:

- **Increase achievement for all students and close the achievement gap**

### BUDGET GOALS FOR 2010–11

#### **Goal 1. Include school counseling and guidance programs in the instructional support structure of all of the district schools**

- Identify the guidance and counseling needs of each student
- Provide counseling services for students which will assist them to understand their educational, personal, and occupational strengths and areas for improvement
- Relate students' abilities, emotions and aptitudes to educational and career opportunities

#### **Goal 2. Identify the needs of at-risk and special education students and design and implement intervention programs**

- Provide casework and intervention services to district secondary personnel, students and their families when family, health, social, emotional, or learning problems interfere with a student's school adjustment

- Provide assistance, support and consultation to secondary school staff who implement required individualized education programs for students with disabilities
- Assist secondary level schools and families in identifying necessary social, medical, and related community resources

#### **Goal 3. Work with staff and parents to identify health problems that are interfering with a student's ability to function effectively in schools; assist students, through referral and direct services; and provide education, consultation and support to students and their families**

- Ensure that students with chronic medical problems and those who are in fragile health have the nursing and related support necessary to attend school
- Provide for the public health of all students and staff in the district by coordinating the screening of students, implementing state immunization and communicable disease

laws; serve as a liaison with community-based professional and civic organizations

#### **Goal 4. Provide assessment and consultation services to all schools within the district to ensure that students are appropriately placed in school programs**

- Provide assessment services for those students who have been referred to determine if they are eligible for special services, e.g., services to students with disabilities, services to talented and gifted
- Provide assistance, support and consultation to school staff who implement required individualized educational programs for students with disabilities

**Goal 5. Provide crossing guards, student supervision assistants, and police officers in the schools to protect the safety of all students**

- Provide instruction and guidance to students to increase their understanding of safety measures

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions**

*None*

**Additions and Reallocations**

*None*

**MAJOR FUNCTIONS**

**2110 Attendance And Social Work Services**

Those activities which are designed to improve student performance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

**2115 Student Safety**

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student campus and vicinity safety.

**2122 Guidance Services**

This program provides activities concerned with the relationship between students and others, including other students, staff, and parents. The major purpose of this effort is to assist pupils to understand their educational, personal and occupational strengths and limitations; to relate their abilities, emotions, and aptitudes to educational career opportunities; to form realistic plans and to achieve satisfying personal and social development.

**2129 Other Guidance Services**

Other guidance services not classified above.

**2131 Health Services**

Activities associated with directing and managing health services, which are not instruction, such as health inspection, treatment of minor injuries, and referrals for other health services.

**2132 Medical Services**

Activities concerned with the physical and mental health of students, such as health appraisal, screening for psychiatric services, periodic health examinations, emergency injury and illness care and communications with parents and medical officials.

**2139 Other Health Services**

Other health services not classified above.

**2142 Psychological Testing Services**

Activities concerned with administering psychological tests, standardized tests and inventory assessment of ability, aptitude, achievement, interests and personality and the interpretation of these measures for students, school personnel and parents.

**2143 Psychological Services**

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students, conducting behavioral evaluations and interventions, and managing a program of psychological services.

**2152 Speech And Language**

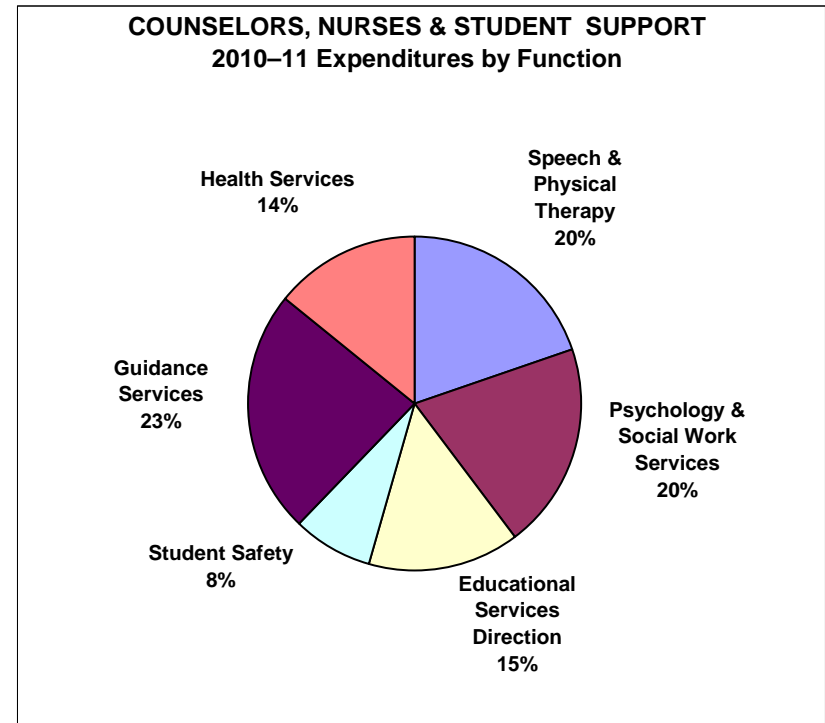
Speech/language services and support to students with disabilities.

**2169 Miscellaneous Support Of Educational Services**

Activities supporting district special educational programs.

**2190 Service Direction, Student Support Services**

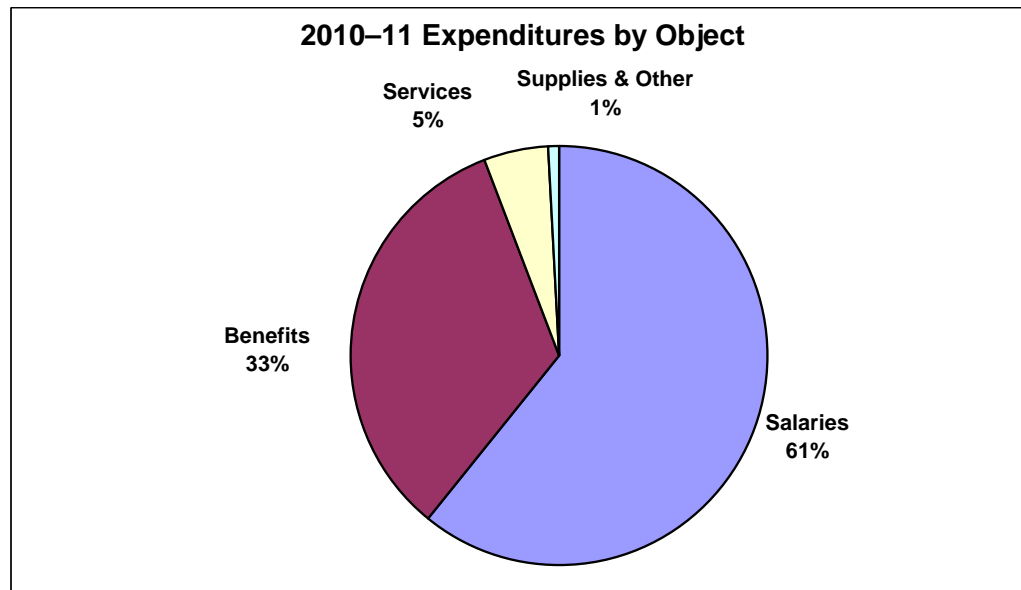
Activities associated with directing and managing student support services.



**COUNSELORS, NURSES AND STUDENT SUPPORT**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	5,486,155	5,431,749	5,579,132	5,166,893
Benefits	2,813,884	2,947,008	2,925,985	2,822,224
Services	249,661	280,243	312,110	423,424
Supplies	68,423	65,842	74,188	70,865
Other	2,752	1,264	609	609
	<u>8,620,875</u>	<u>8,726,106</u>	<u>8,892,024</u>	<u>8,484,015</u>





## LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT

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### SERVICE DESCRIPTION

Activities designed to support instruction by providing materials, services, and professional growth opportunities.

#### Key Board Goals for this service:

- **Increase achievement for all students and close the achievement gap**
- **Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students**

### BUDGET GOALS FOR 2010–11

#### **Goal 1. Conduct curriculum planning, professional development, and assessment to support priority projects**

##### **Priority Projects**

To attain its objectives, the district's Instructional Leadership Team will continue to support priority areas that impact student achievement. Those areas and the projects that accompany each are outlined here.

##### *Literacy:*

- Expand and refine District 4J reading assessments
- Align K–12 curriculum to standards in language arts
- Support the language arts adoption and implement IIPM (Instructional Interventions and Progress Monitoring)
- Help schools integrate their literacy goals and plans in the Continuous School Improvement Plan
- Articulate expectations, budget guidelines, and accountability for the Literacy Infusion Project, a project aimed at training

teachers in effective reading and writing instruction

##### *Math:*

- Complete and implement District 4J math assessments
- Adopt a standards-based K-8 math curriculum that is aligned to K–8 and algebra standards and effectively balances inquiry-based instruction with fluency
- Provide ongoing professional development to effectively implement the K-8 math/algebra adoption
- Continue implementing K-12 Math Task Force recommendations for best practices and programs to improve student achievement in math

##### *Integration of special education and regular education:*

- Improve effectiveness of SSTs (Student Support Teams) through training on interventions and best practices

- Include teams of principals, special education teachers, and regular education teachers in all staff development on best practices, requirements and assessment
- Serve students identified on the autism spectrum in a more effective way through training and program development
- Continue to train staff on progress monitoring, interventions, and access to the general curriculum

##### *Data-driven decision-making:*

- Train building administrators and teachers on the effective use of data for making instructional decisions and implementing appropriate interventions
- Train building data teams on how to access and effectively use progress monitoring data to support student success

##### *Testing Environments:*

- Share and implement strategies to create optimum testing environments

**GENERAL FUND — CLASSROOM SUPPORT SERVICES — LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT**

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- b. Refine implementation of the computerized state assessment system called OAKS (Oregon Assessment of Knowledge and Skills)
- c. Clarify Oregon Department of Education assessment rules and processes for building administrators and teachers
- d. Supports teachers in integrating progress monitoring assessments into daily instructional routines
- e. Develop performance assessments (work samples) for reading and math grades 3-12

*English Language Learner (ELL) Students:*

- a. Provide training on best ELL instructional practices for building administrators and teachers
- b. Provide coaching for teachers using sheltered English strategies
- c. Enhance the language development program at the elementary level

*Structures for student achievement coordination:*

- a. Give guidance to building administrators and teachers on integrating general and special education and on improving student achievement
- b. Implement the Intervention Staff Development Specialist model in middle schools
- c. Focus on improving achievement for all students and eliminating the achievement gap

*Cultural Competence:*

- a. Provide site-specific cultural competence training to building administrators and teachers
- b. Train building administrators on engaging families from diverse backgrounds in the school
- c. Incorporate concepts around cultural competence and community engagement into Continuous School Improvement Plans

*School culture support:*

- a. Refine and expand Positive Behavior Support (PBS) in schools
- b. Implement student surveys on bullying and harassment to obtain valid student-level data on school climate
- c. Maintain and use data on student attitudes, suspension/expulsion, and bullying/harassment to improve school culture and climate

*High School reform:*

- a. Implement new graduation requirements
- b. Develop performance assessments for each high school student to complete to meet new graduation requirements

***Goal 2. Provide professional development and programs that incorporate into the school culture and the curriculum an appreciation for diversity, an understanding and respect for different cultural and ethnic backgrounds, and knowledge of the contributions made by ethnic minorities***

- Build capacity for ensuring equitable educational opportunities for all students by providing professional development opportunities in cultural competence and equity leadership for principals and teachers
- Support district efforts at implementing instructionally related recommendations, based on data and survey results, to promote diversity and multicultural education
- Continue the analysis of state test scores to monitor the academic progress of minority population and design strategies or programs to assist students
- Support and encourage school based efforts to incorporate multicultural curriculum throughout the instructional and staff development programs

***Goal 3. Assist schools in accessing community resources for the improvement of instruction***

- Enhance the educational experience by using volunteers and by developing school partnerships
- Recruit business and community organizations to be involved with schools.
- Develop career pathway opportunities for students and promote school-to-work activities

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions**

- \$118,288 temporary staffing and services (Functions 2210, 2240)

**Additions and Reallocations**

- \$136,250 professional development funds for intervention funding that was previously funded in the grants fund (Function 2240)
- 0.25 administrative FTE which was previously grant funded (Function 2211)
- \$302,500 reallocated from staff development (Function 2240) to support math interventions at the secondary schools that was previously funding in the grants fund (Function 2210)
- 1.0 licensed FTE reallocated from regular instruction (Functions 1111, 1121, 1131) to provide secondary instructional equity initiative support (function 2211)
- 0.5 professional FTE to support enrollment management which was previously grant funded (Function 2211) funded by the reduction of 0.4 administrative FTE (Function 2211)
- 2.0 classified FTE reallocated from curriculum development services

(Function 2213) to more accurately reflect duties (Function 2211)

- 1.5 licensed FTE reallocated from other improvement of instruction services (Function 2219) to more accurately reflect duties (Function 2211)
- \$394,331 of targeted funding reallocated to regular instruction (Functions 1111, 1121, 1131) to more accurately reflect spending patterns (function 2240)
- 0.7 licensed FTE reallocated from multicultural education support (function 2214) to regular instruction (Function 1131) to more accurately reflect duties

**MAJOR FUNCTIONS**

**2210 Improvement of Instruction Services.**

Activities designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students.

**2211 Direction of Instruction Services**

Activities associated with directing and managing the improvement of instruction services.

**2213 Curriculum Development Services**

Activities designed to aid teachers in developing, preparing and using curriculum materials.

**2214 Multicultural Education**

Activities associated with managing and directing the multicultural program.

**2219 Other Improvement of Instruction Services**

Activities for improving instruction other than those contained in the other 2210 functions. The staff included in this function are district coordinators of activities and athletics, music, technology, and language. Funds to support the student work study program.

**2221 Instructional Materials Center**

Activities associated with previewing publications.

**2222 Library/Media Services/Print**

Activities such as cataloging, circulating print and non-print materials, and networking with other entities to offer a wide array of these materials to students and staff.

**2223 Library/Media Services/Audio-Visual, Nonprint, and Computers**

The Eugene 4J library/media program provides resources and instruction to help students find, use and apply information which enables them to function successfully in the school program, to enjoy reading and fulfill future learning needs. Automated media centers help students by providing opportunities for them to seek information electronically and independently.

**2230 Assessment and Testing**

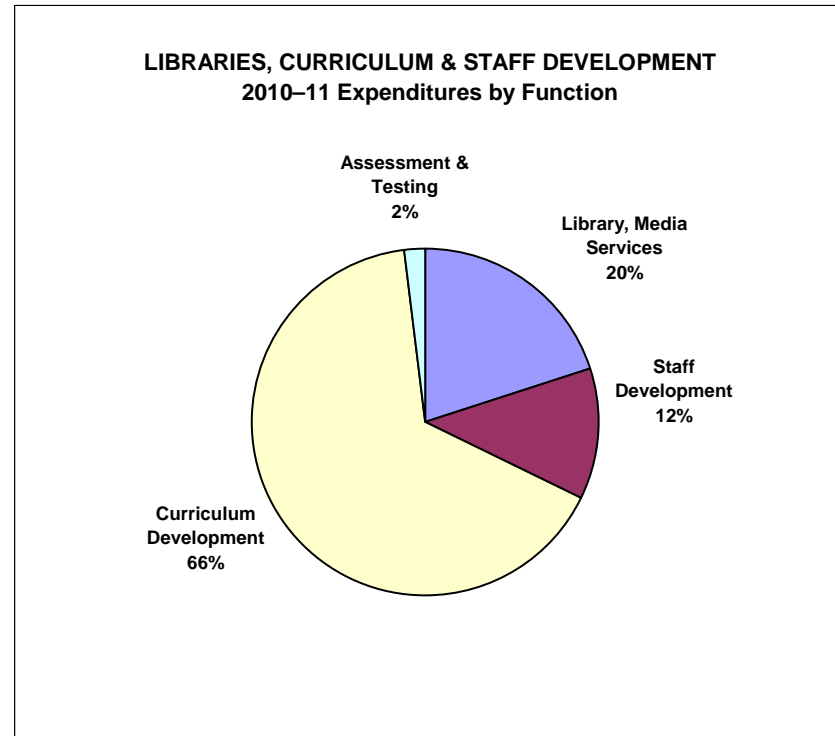
Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

**2240 Instructional Staff Development**

Activities specifically designed for instructional staff to assist them in preparing and using special/new curriculum materials, understanding and using best teaching practices, and any other activity designed to improve teacher performance.

**2665 Site-based Technology Services**

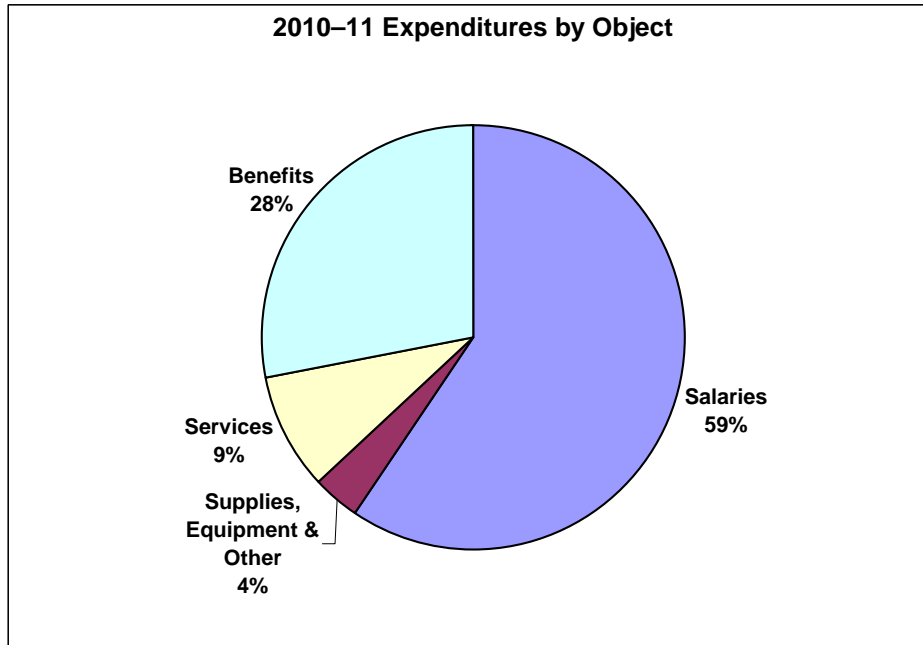
Activities to support instructional staff in the integration of technology into curriculum.



**LIBRARIES, CURRICULUM AND STAFF DEVELOPMENT**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	3,423,034	3,529,023	2,939,313	2,969,686
Benefits	1,378,338	1,508,981	1,484,225	1,404,110
Services	404,281	420,670	1,029,934 <sup>1</sup>	437,608
Supplies	247,483	269,339	155,798	188,534
Equipment	0	0	0	0
Other	2,501	13,381	0	0
	<u>5,455,637</u>	<u>5,741,394</u>	<u>5,609,270</u>	<u>4,999,938</u>



<sup>1</sup> Includes one-time investment in targeted professional development and funding to support strategic planning initiatives.

## PRINCIPALS' SERVICES

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### SERVICE DESCRIPTION

Principals' Services provides funding for school leadership, including principals, assistant principals, extended contracts, and other related services.

**Key Board Goals for this service:**

- **Increase achievement for all students and close the achievement gap**

### BUDGET GOALS FOR 2010–11

**Goal 1. Implement and supervise the District's required instructional program**

**Goal 2. Emphasize strategies and techniques that will facilitate the transition of students from elementary to middle school, from middle to high school and high school to post-secondary school or work**

**Goal 3. Evaluate staff using required evaluation procedures**

**Goal 4. Coordinate school instructional and athletic/activity programs including programs for at-risk students**

**Goal 5. Lead and direct school level budgeting, scheduling, staffing and restructuring**

**Goal 6. Lead efforts to eliminate the achievement gap and to enable all students to achieve higher standards**

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

**Reductions**

None

**Additions**

None

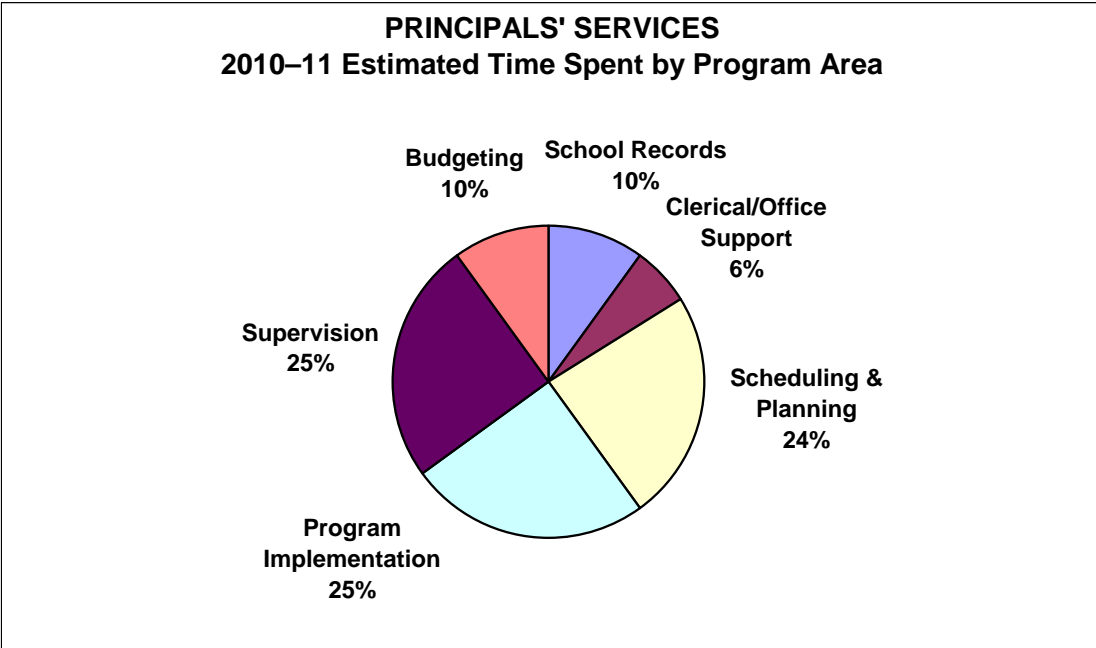
**MAJOR FUNCTIONS**

**2411 Principals' Services**

Expenses connected with activities performed by principals in the general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of school records, and coordination of school instructional activities with instructional activities of the district. clerical staff for these activities are included.

**2490 Other Support Services—School Administration**

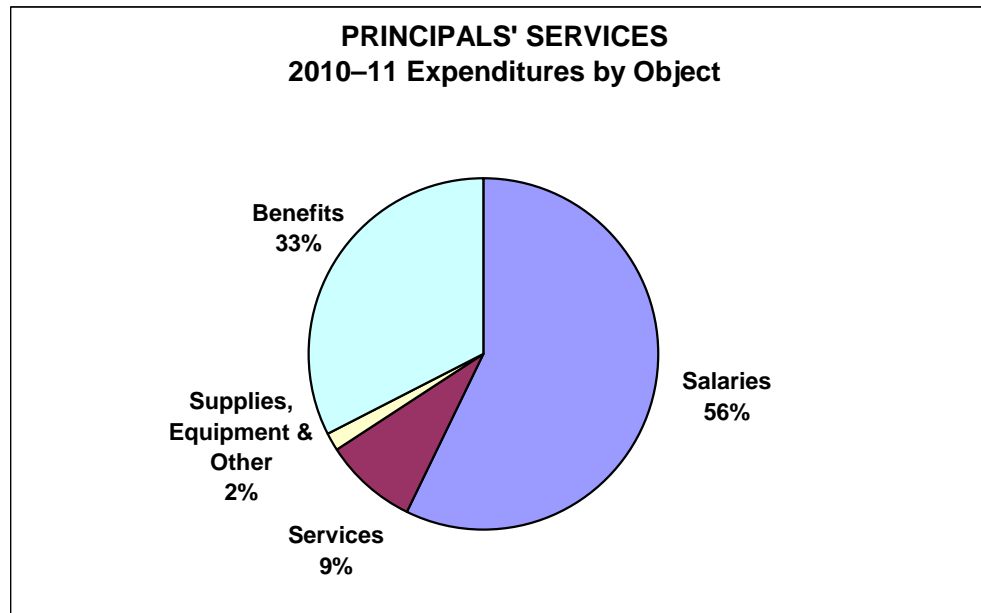
Other school administration services which cannot be recorded under the preceding function. Included here are extended contract costs for school administrators.



**PRINCIPALS' SERVICES**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	7,412,468	7,657,227	7,113,890	6,782,552
Benefits	3,864,254	4,055,403	3,754,648	3,855,823
Services	506,587	515,677	1,005,013	1,018,529
Supplies	263,561	259,799	327,690	189,360
Equipment	0	0	0	0
Other	2,590	2,857	400	10,000
	<b>12,049,460</b>	<b>12,490,963</b>	<b>12,201,641</b>	<b>11,856,264</b>





## COMMUNITY RECREATION SERVICES AND CHILD CARE

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### SERVICE DESCRIPTION

Activities involved in providing child care and in managing community use of district facilities.

#### Key Board Goals for this service:

- *Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students*

### BUDGET GOALS FOR 2010–11

#### **Goal 1. Building rental & scheduling**

Ensure safe and appropriate use of school buildings by youth activity groups and other community users that rent school facilities

#### **Goal 2. Child care services**

Provide Child Care Services as an adjunct to the instructional program. These services are available at the Opportunity Center, Churchill High School and North Eugene High School. The instructional program includes child care classes as a part of the curriculum. This program is supported by tuition fees from parents.

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

#### Reductions

*None*

#### Additions and Reallocations

*3.6 classified FTE reallocated to regular high school program (Function 1131) to more accurately reflect instructional nature of program (Function 3510)*

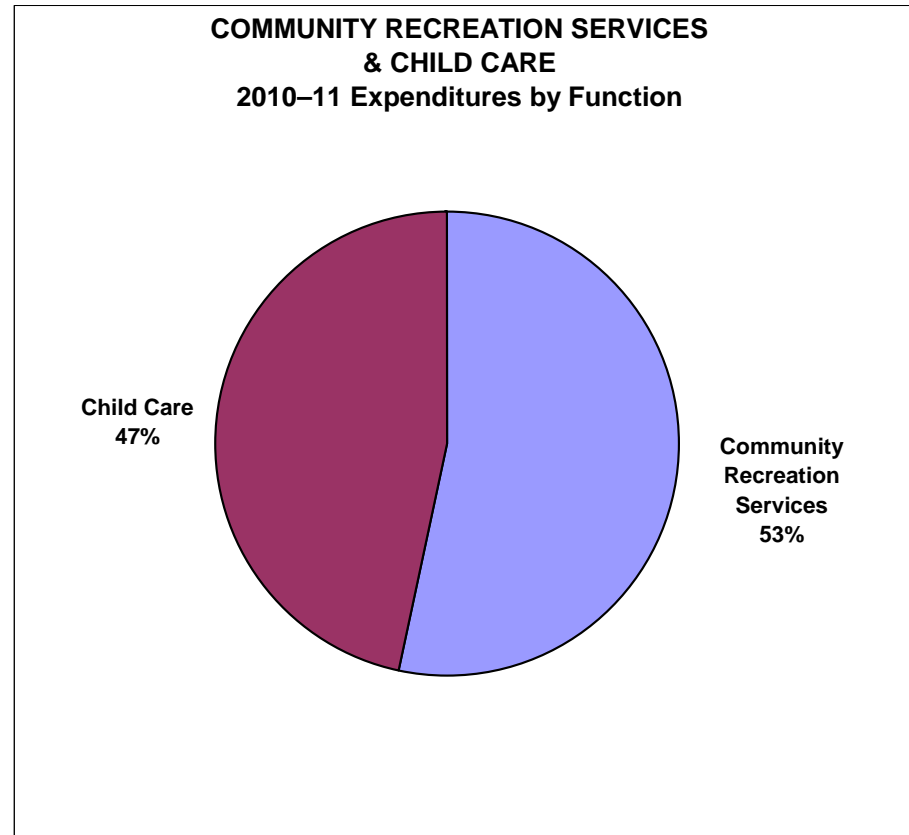
**MAJOR FUNCTIONS**

**3300 Community Recreation Services**

The district provides facilities for the City of Eugene, Kidsports and other partners to provide students a variety of educational and recreational enrichment activities after school and on weekends. School facilities are also frequently rented for other community activities and for private uses.

**3510 Child Care Services**

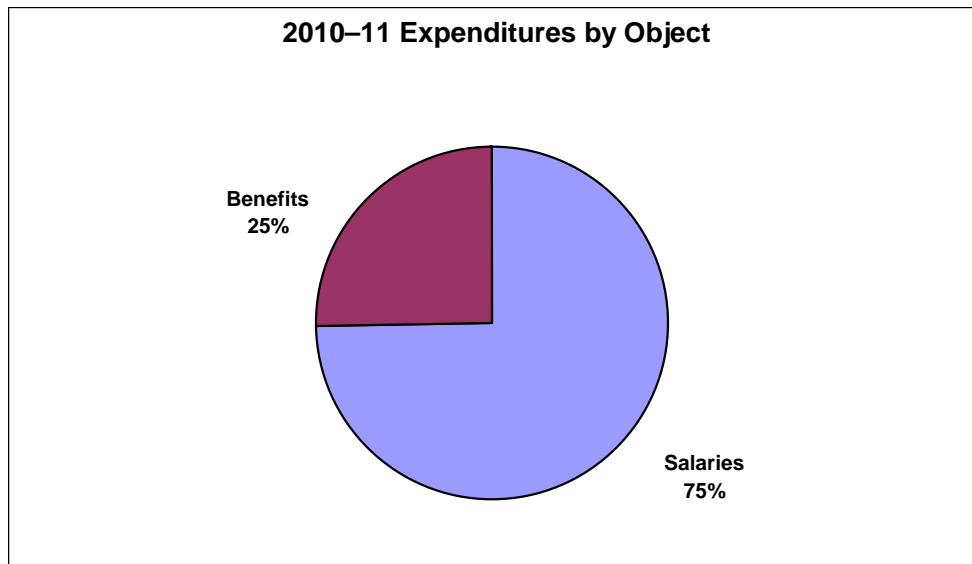
Activities concerned with the provision of programs for custodial child care, which are not a part of, or directly related to, the instructional program.



**COMMUNITY RECREATION SERVICES & CHILD CARE**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	218,465	157,351	227,399	161,048
Benefits	97,346	80,826	116,487	54,700
Services	8,316	7,389	0	0
Supplies	547	122	0	0
Other	0	0	0	0
	<hr/> 324,674	<hr/> 245,688	<hr/> 343,886	<hr/> 215,748



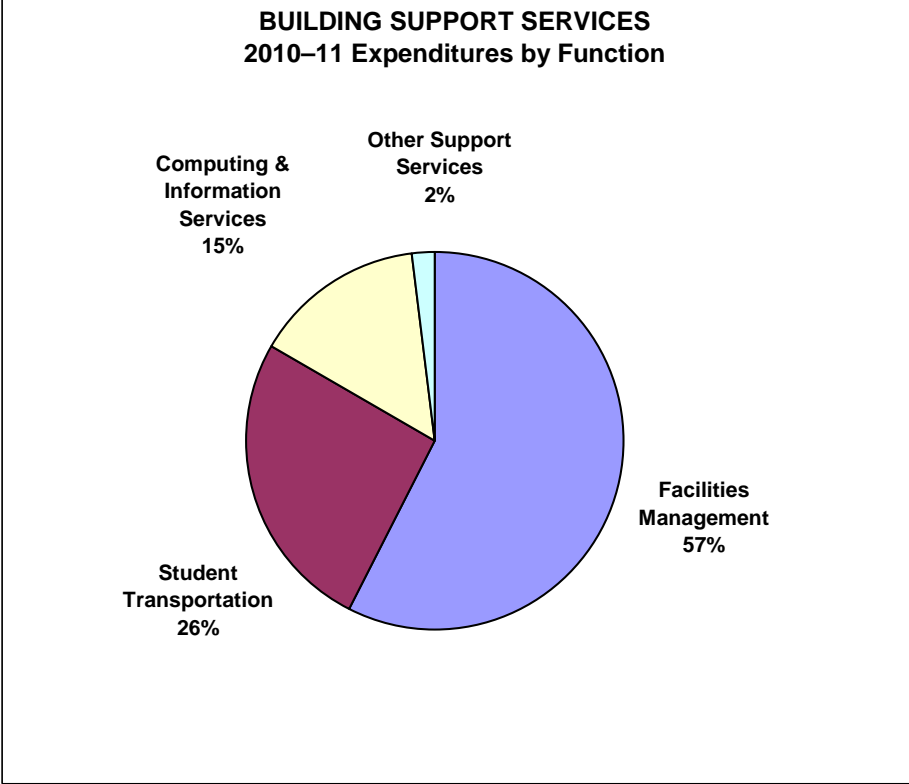
**BUILDING SUPPORT SERVICES**

Building Support Services provide direct support to students and staff in the school buildings, including maintenance and operations of school buildings, student transportation, food services (included in a separate nutrition services fund), supplies and mail distribution, and effective communications through networked computer and telephone systems.

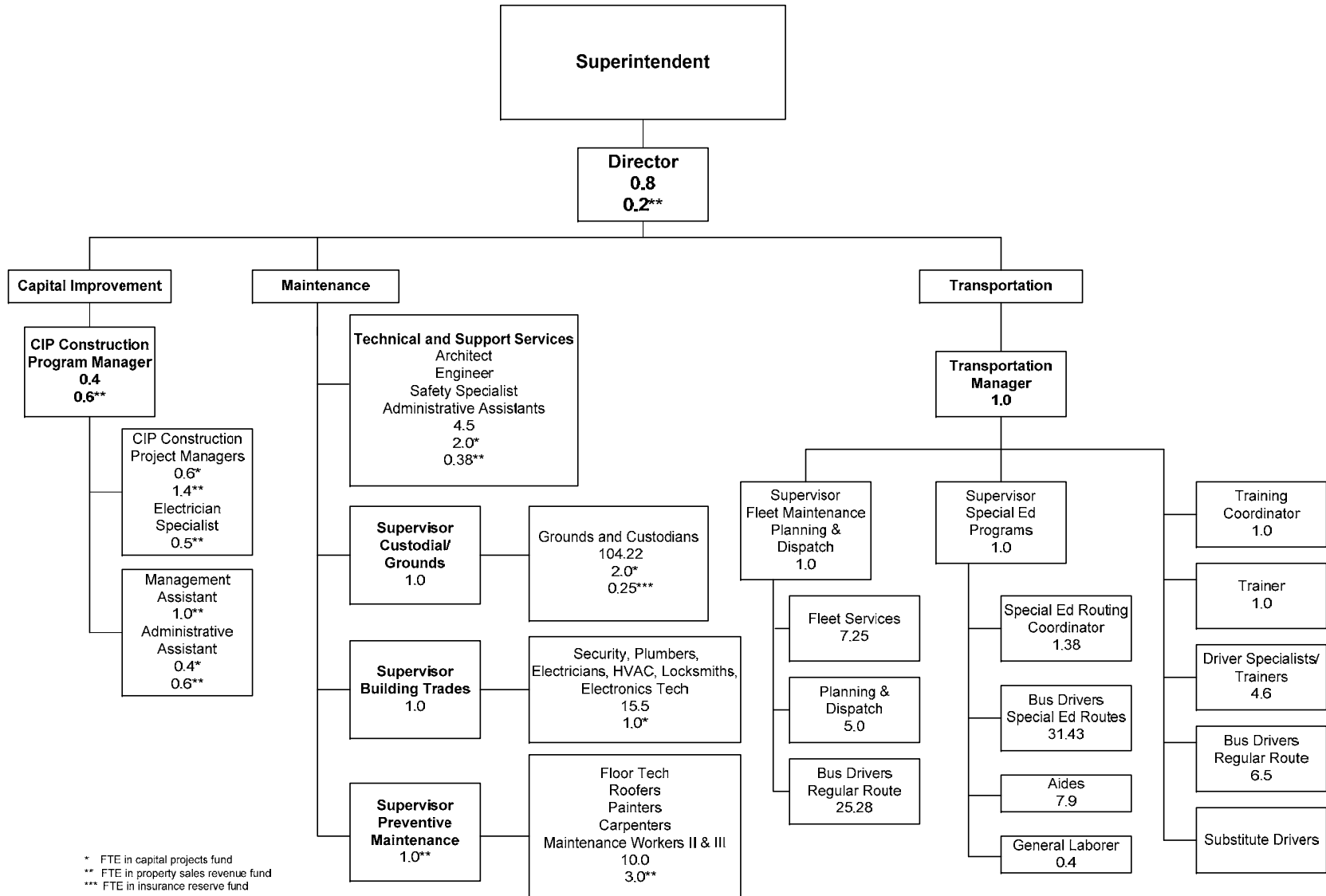
- The Facilities and Transportation Services Department provides safe, reliable transportation for district students, and works to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.
- The Nutrition Services program provides affordable and nutritious meals to students under the guidelines of the federal Child Nutrition Program. The program is budgeted in the nutrition services fund and is not included in the general fund budget.
- Computing and Information Services manages the district’s information resources, which span instructional and administrative uses of technology.
- Other Support Services include purchasing, warehousing, courier and mail service.

**MAJOR FUNCTIONS**

	<u>2010-11 Budget</u>
FACILITIES MANAGEMENT	\$13,715,152
STUDENT TRANSPORTATION	6,132,636
COMPUTING & INFORMATION SERVICES	3,496,631
OTHER SUPPORT SERVICES	455,827
<b>TOTAL</b>	<u>\$23,800,246</u>



Facilities and Transportation Department - Organization Chart  
2010-2011 - Lane County School District 4J - Eugene, Oregon



## FACILITIES AND TRANSPORTATION SERVICES

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### SERVICE DESCRIPTION

The purpose of the Facilities and Transportation Services Department is to provide safe, reliable transportation for district students, and to create and maintain safe, comfortable and attractive facilities to enhance the learning and working environment for district students and employees.

#### **Key Board Goals for this service:**

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**

### BUDGET GOALS FOR 2010-11

#### **Goal 1. Update the long-range facilities plan adopted by the board in February 2002**

The capital improvements specified in the plan for the 2002–2009 time frame and additional projects funded from savings and interest revenue have been completed. Focus will shift to updating the district's facilities needs, especially critically needed projects, in preparation for a future capital bond measure. Decisions surrounding school closure and consolidation will affect projects considered for future funding. Facilities planning will also continue to implement board direction to proactively dispose of surplus property through sale, trade or long-term lease and manage remaining property designated as "in use" or "reserve." See Capital Improvement Program.

#### **Goal 2. Continue to implement and enhance the preventive maintenance program**

The capital budget includes the sixth year of funding for the preventive maintenance (PM) program. This program is funded by proceeds from the sale of surplus property. The program will be able to operate for more than one additional year and still be within the original allocation approved for the initial five-year program. The preventive maintenance program

funds activities that maximize the longevity and reduce the long term maintenance costs of buildings. Enhancements include the addition of regularly scheduled work integrated with the existing work order request system. Additional focus is on efforts to reduce operating costs for buildings with above average utility usage. 4.0 FTE are budgeted for this program. The budget also includes \$80,000 for materials and supplies to support the PM function. See Capital Improvement Program for additional information.

#### **Goal 3. Operate jointly with the City of Eugene eight multi-purpose synthetic turf athletic fields**

Two of the high school fields are scheduled to be replaced in 2010-11.

#### **Goal 4. Use the Edulog school bus routing system to assist in long term planning for student populations, capacity of buildings, and attendance boundaries**

This system can accurately produce and analyze student demographics. This data is used for long-term planning, including planning for boundary changes, and school closures and consolidations.

#### **Goal 5. Use the district's global positioning system (GPS) which is integrated with existing school bus routing software to streamline the current route system by taking advantage of lower ridership in specific areas of the district and the precise detail the GPS system offers to restructure part of the route system**

This will allow better management of district resources.

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

#### **Facilities**

Over the last few years, the facilities repair function has become more responsive to clients through enhancement of the work order and scheduling program. The web-based work order system implemented in 2008 has improved the ability to track status of work, manage staffing commensurate with district needs, and provide improved cost data for maintenance activities. Integration of scheduled maintenance will insure that critical maintenance requirements, especially those legally required, are not overlooked.

**GENERAL FUND — BUILDING SUPPORT SERVICES — FACILITIES AND TRANSPORTATION SERVICES**

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Building and site security improvements (funded through the Capital Improvement Program) are becoming increasingly sophisticated and effective for managing daily security. Upgrades to building security systems and additions of card access features are ongoing. This reduces overall system monitoring costs and also provides the ability to automatically “arm” the systems nightly.

Heating and air conditioning system control conversions at Churchill and Sheldon high schools and the Education Center are indicating 15 to 30 percent energy savings following completion. Continued monitoring of utility usage will provide the information necessary to guide focused efforts at specific sites.

**Transportation**

4J Transportation continues to pursue new avenues for reducing costs such as employing GPS data to increase routing efficiencies and look for potential for route reductions.

**Reductions**

- 3.0 FTE reduction of classified staff. Includes 1.0 Electronics Technician, 1.0 Maintenance Worker II, and 1.0 Architectural Drafter position. (Functions 2542, 2544)
- 0.44 FTE reduction of classified bus driver staff through the elimination of a Sheldon area route made possible by reduced ridership in the area and the ability to do more detailed analyses with the GPS software. This will result in a total savings of \$24,325. (Function 2552)
- Reduction of 1.0 Administrative Assistant (Custodial/Grounds) funded from Financial

*Services (Function 2521) will require the redistribution of work assignments among remaining Facilities Management support staff.*

**Additions and Reallocations**

- \$40,000 for utility costs increases. (Function 2548)
- \$39,750 including 1.09 FTE increase of bus driver FTE for the transportation of homeless students who have temporary housing elsewhere and are transported by school bus so they can continue to attend the same school (Function 2552)
- \$27,567 including .5 FTE bus driver for a new route to transport students to Howard and River Road elementary schools. The two schools now share a “super boundary” that includes both attendance areas. (Function 2552)
- \$72,416 including 1.47 FTE bus driver for five additional special needs midday routes that have been added over the last year (Function 2552)

**MAJOR FUNCTIONS**

- 2541 Directing & Managing 4J Facilities**  
Activities of directing and managing the operation and maintenance of school plant facilities.
- 2542 Building Maintenance**
  - Floor Covering
  - Roofing
  - Building Repairs
  - Plumbing/Heating/Electrical
  - Air Conditioning
  - Filters
  - Food Service Equipment Repair
- 2543 Grounds Maintenance**
  - General Grounds Service
  - Asphalt Repair
  - Playgrounds/Athletic Fields
  - Irrigation
  - Fencing
  - Site Improvements
- 2544 Building Repair**
  - Building Construction
  - Remodeling/Alterations
- 2546 Security Services**
  - Security Monitoring
  - Security Patrolling
  - Locks & Keys
  - Asbestos Management
  - Building Safety

**GENERAL FUND — BUILDING SUPPORT SERVICES — FACILITIES AND TRANSPORTATION SERVICES**

**2548 Building Operation Services**

- Custodial Equipment Repair
- Rentals
- Custodial Supplies & Equipment
- Pest Control
- Electricity & Fuel
- Water/Garbage/Sewage

**2549, 2559 Transportation**

District motor pool and fleet management. Student transportation is included under Direct Support of Students.

**2551 Pupil Transportation Services**

Activities pertaining to directing and managing pupil transportation services.

**2552 Vehicle Operation Services**

Activities concerned with operating vehicles for pupil transportation from the time the vehicles leave the point of storage until they return to that point. Driving buses or other pupil transportation vehicles is included. Liability insurance of pupil transportation vehicles is recorded here.

**2554 Vehicle Purchasing, Servicing, And Maintenance Services**

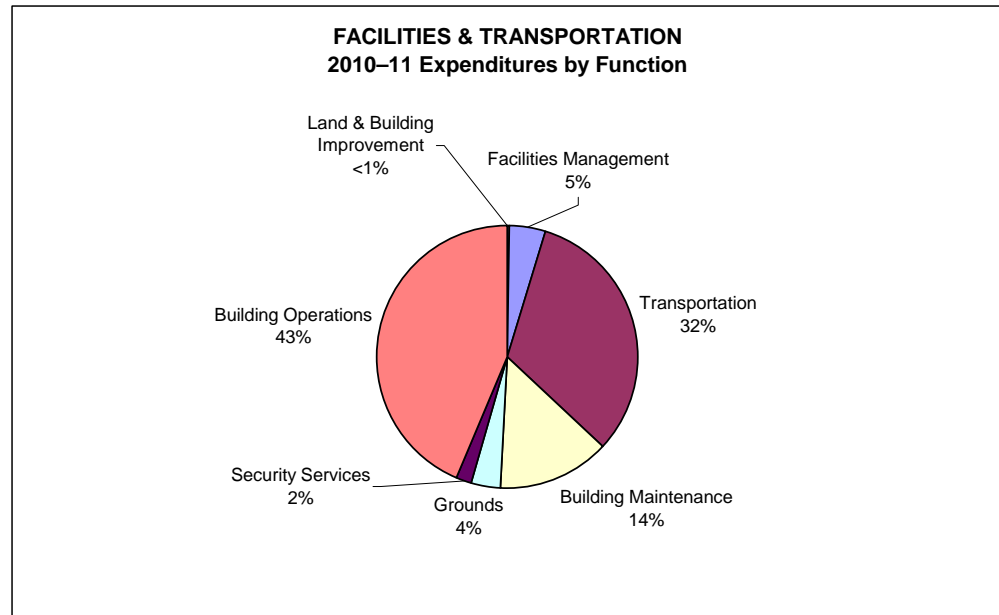
Activities concerned with maintaining pupil transportation vehicles in good operating condition.

**2555 Student Transportation**

Other than to and from school (District Expenses)

**2556 Student Transportation**

Other than to and from school (Refundable)

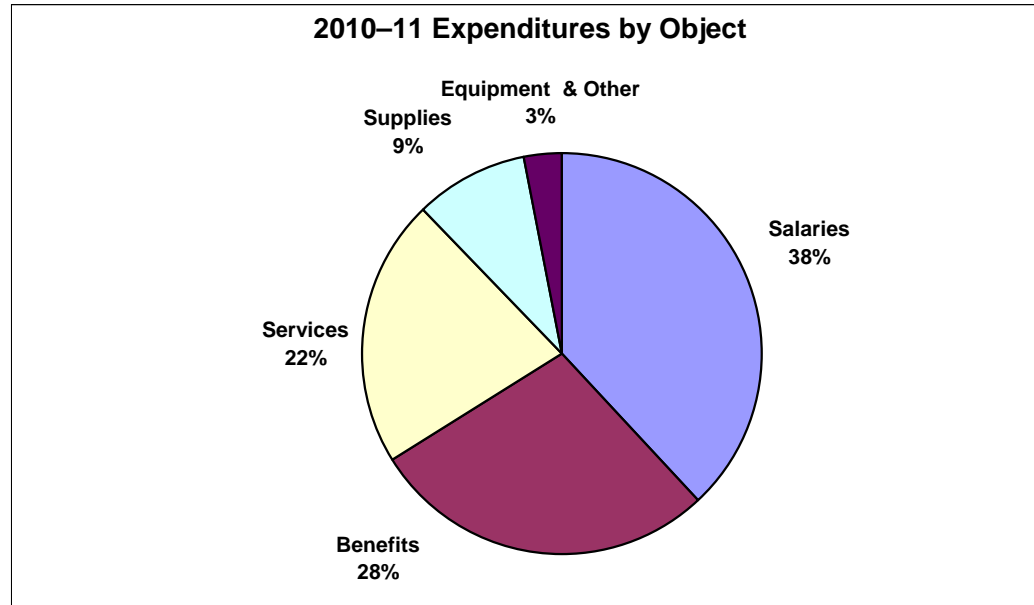




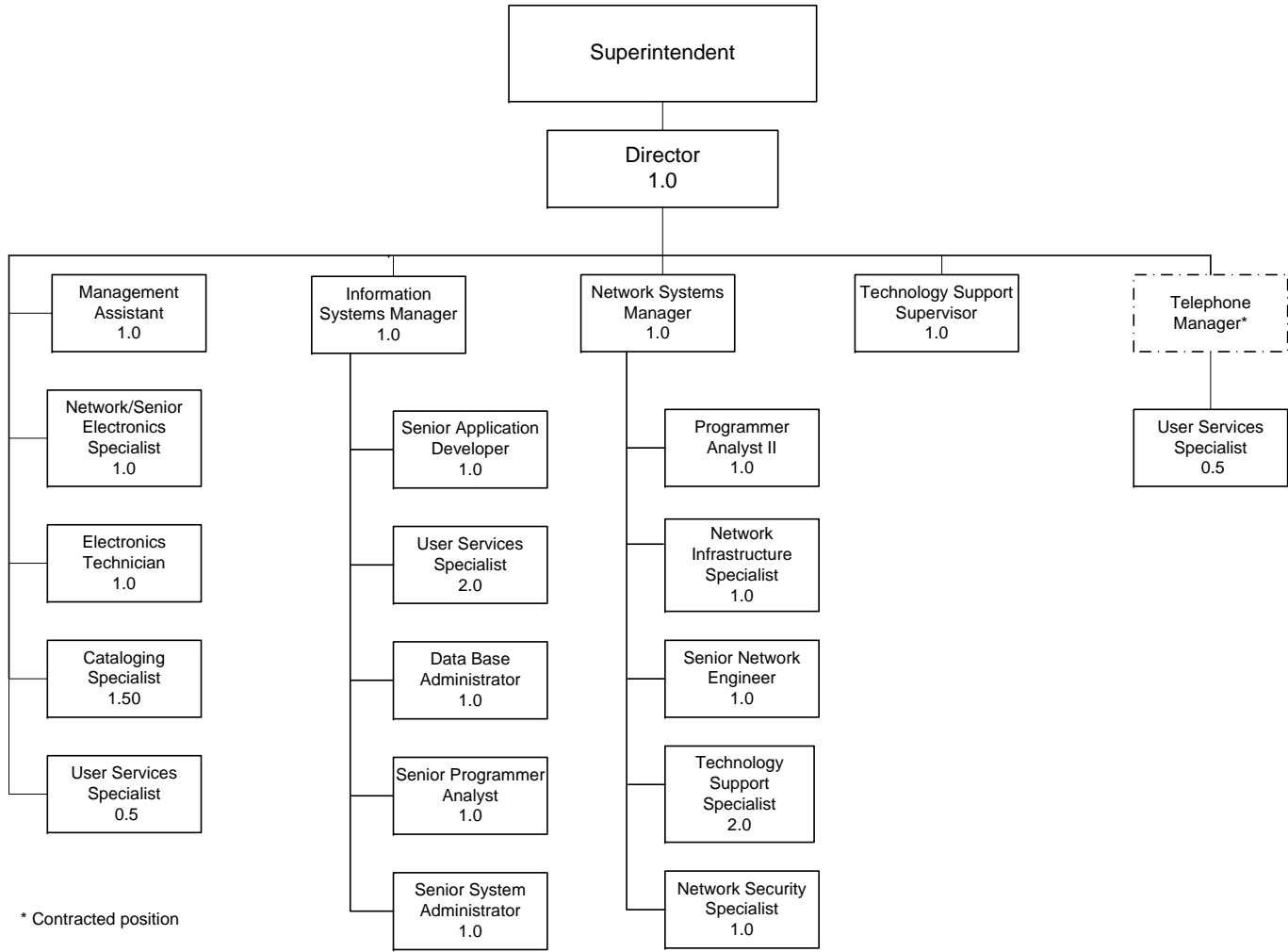
**FACILITIES & TRANSPORTATION**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	7,647,009	7,815,998	7,503,754	7,560,669
Benefits	4,629,779	5,037,112	5,245,898	5,575,649
Services	3,964,541	3,785,459	4,202,152	4,276,857
Supplies	2,284,731	2,030,746	2,223,896	1,807,576
Equipment	58,419	76,247	56,106	53,173
Other	549,257	498,997	630,640	573,864
	<u>19,133,736</u>	<u>19,244,559</u>	<u>19,862,446</u>	<u>19,847,788</u>



Computing and Information Services Department –  
 Organization Chart  
 2010–2011 - Lane County School District 4J - Eugene, Oregon



## COMPUTING AND INFORMATION SERVICES

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### SERVICE DESCRIPTION

The mission of the Computing and Information Services (CIS) Department is to provide highly reliable and useable technology resources for district students and staff. The resources provided by the department include in-school and district-wide networks, phone systems, student information systems, data warehouse systems, data extraction and reporting services, library systems, email services, calendaring services, web services, repair services, file and print services, and desktop support.

#### **Key Board Goal for this service:**

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**

### BUDGET GOALS FOR 2010-11

#### **Goal 1. Support information systems**

Provide technology based information systems for district staff to enhance classroom instruction; facilitate communications; gather, manage and analyze district information; and provide data for local, state and federal needs.

The student information system and the data warehouse are used to collect and manage student information for administrators, teachers and staff to inform instruction, facilitate data analysis, and provide both internal and external reporting. 4J shares resources and expenses with five other Oregon school districts using the same student system. The district also shares information and expenses with other Oregon districts in the development of new student system applications. Each year new features are implemented and existing procedures are streamlined. The Advanced Special Education module was implemented during the 2009-10 year.

During the spring and summer of 2010 the CIS department is migrating all existing 4J email users to a new Zimbra Collaboration Suite. Applications include email, calendars, document sharing and other applications. This new suite provides much better collaboration tools for staff and students.

#### **Goal 2. Support networks**

Provide high capacity, highly reliable data networks and resources to district students and staff to improve instruction and administrative functions. Plans are being made to connect two more schools to our fiber network using Federal stimulus funds.

Seven sites now have fixed wireless access points throughout their buildings. Wireless additions in other sites continue to be a high priority.

#### **Goal 3. Support telecommunications services**

Provide highly reliable, highly functional voice communications capabilities for district staff. Critical needs planning is being formulated to replace obsolete phone equipment in some of our schools with Internet Protocol phones giving better service to these schools and providing replacement parts for other schools.

#### **Goal 4. Support school library needs**

Library Services provides support to school libraries for both printed materials and on-line resources. Staff is continuing with the disposition of materials from the Instructional Media Center. Many of the items have been transferred to Lane Educational Service District while others will be offered to schools.

**Goal 5. Provide enhanced desktop support**

CIS provides end user support for phone and computer systems. With the continued increase in numbers of computer systems and other technology, there is a growing need for consistent, centralized support. Last year free software and existing resources were used to provide a centralized imaging solution. This central solution encountered many issues that resulted in most schools reverting to site-based imaging. For 2010-11, CIS will assist schools in site-based imaging.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions (Function 2660)**

- *0.3 classified FTE*
- *\$116,500 materials and services*

**Additions and Reallocations (Function 2660)**

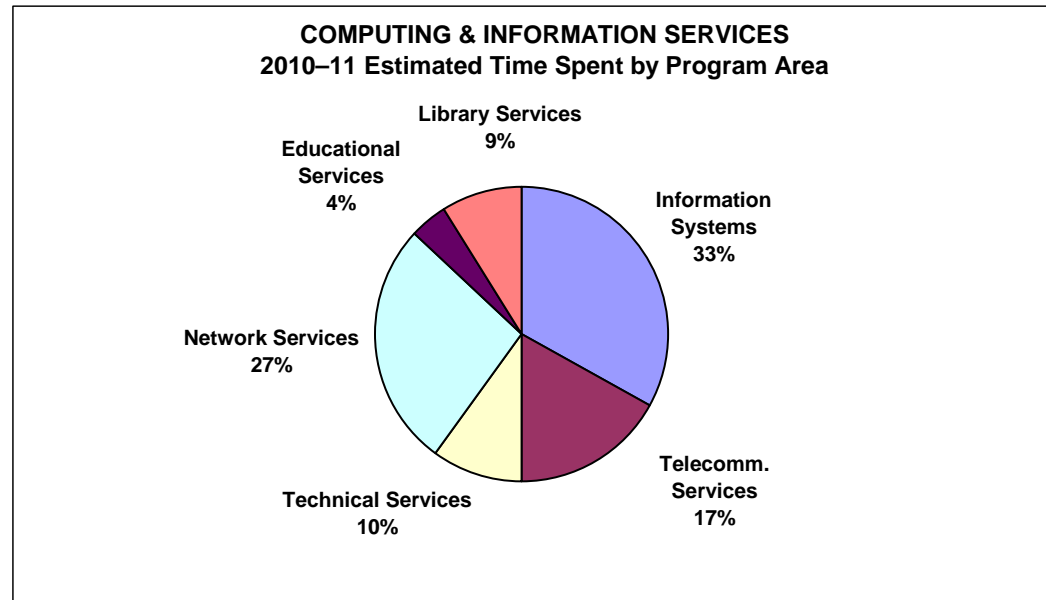
- *1.0 supervisory FTE to oversee instructional technology support at schools*

**MAJOR FUNCTIONS**

**2660 Computing & Information Services**  
Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs.

- Information Systems
  - Student Records
  - Scheduling
  - Attendance Records
  - Grade Reporting
  - Transcripts
  - Graduation Requirements
  - State and District Reporting
  - Health Services
  - Special Education Records
  - Data Warehouse Services
  - Work group collaboration suite including email and calendaring
- Network Services
  - Data network infrastructure
  - Desktop support
  - Security
  - Web filtering
  - Print and File storage
  - Internet

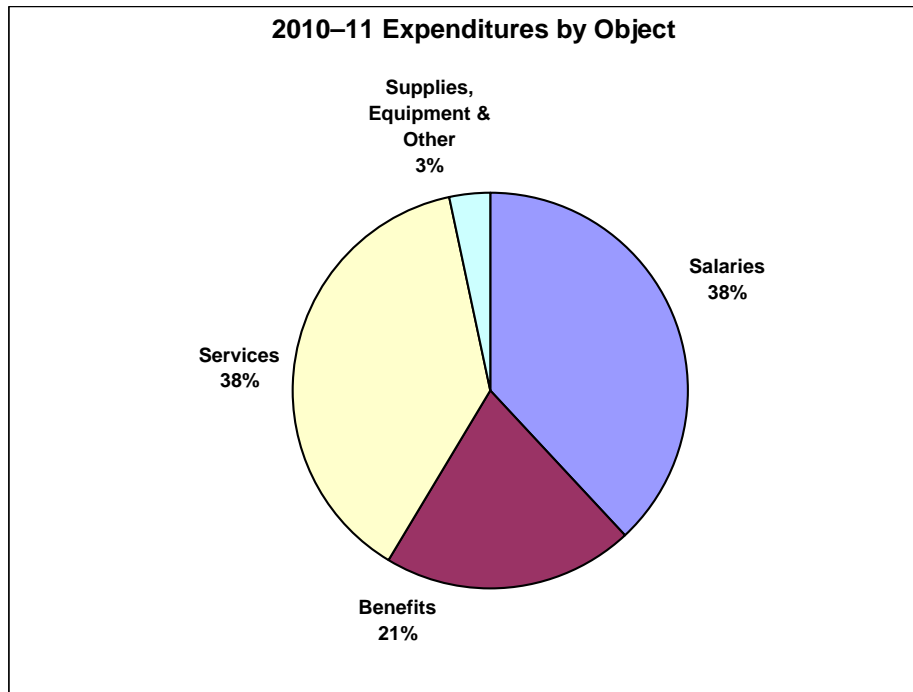
- Library Services
  - Cataloging
  - Circulation
  
- Technical Repair Services
  - Computers
  - Clock, bells, intercoms
  
- Telecommunications Services
  - Voice services
  - Autodialer communications
  - Emergency Notifications



**COMPUTING & INFORMATION SERVICES**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	1,333,797	1,344,273	1,314,980	1,329,384
Benefits	681,483	710,601	674,695	718,625
Services <sup>1</sup>	1,297,470	1,218,724	1,365,196	1,333,622
Supplies <sup>1</sup>	116,739	162,071	108,520	114,200
Equipment	0	0	0	0
Other	240	785	800	800
	<u>3,429,729</u>	<u>3,436,454</u>	<u>3,464,191</u>	<u>3,496,631</u>



<sup>1</sup> Includes authority for revenue-backed consortium work.

**OTHER SUPPORT SERVICES**

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**SERVICE DESCRIPTION**

Other Support Services include purchasing, central supply warehouse and materials/mail distribution. Purchasing staff facilitates the acquisition of professional services, supplies, and equipment for the District. The staff is also responsible for compliance with state purchasing statutes and competitive bidding requirements. Central Warehouse staff provides receiving, distribution, courier services, furniture and equipment relocation, and disposition of excess property for the school district. (See Financial Services organization chart on page 114.)

**Key Board Goal for this service:**

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**

**BUDGET GOALS FOR 2010–11**

**Goal 1. Support nutrition services program**

Nutrition services' management team strives to find innovative ways to provide students with healthy meal options which frequently requires new warehouse products. Warehouse staff will support these innovations by researching products available and delivering them to the schools.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions**

- *None*

**Additions and Reallocations**

- *None*

**MAJOR FUNCTIONS**

**2575 Purchasing and Central Services**

Purchasing Administration

- Preparation of Bids
- Bid Openings
- Requisition Processing
- Contract Administration
- Procurement of Warehouse Stock
- Interpretation of State Statutes and Administrative Rules
- Purchase Order Review
- Vendor Resource to Schools/Departments
- School/Department Assistance
- Fixed Asset Inventory
- Procurement Card Program

Warehouse Services

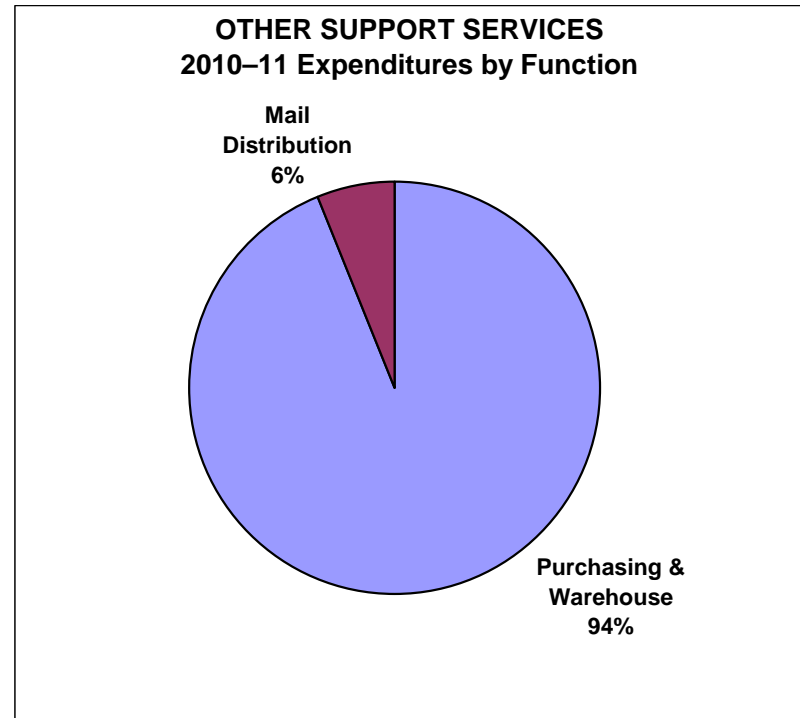
- Receive and Store Central Stock
- Deliver Food, Supplies, Textbooks, Audio-visual and Computer Equipment
- District-wide Receiving Station for Schools/Departments
- Mail and Courier Deliveries
- Intra-District Mail

Excess Property

- Move and Store Excess Property
- Transfer Excess Items to Auction for Disposition
- Arrange for Non-Auction Disposition of Excess Items
- Chair and Table Rental

**2576 Mailroom/Courier Services**

- U.S. Mail
- Special Mail Service—UPS, Airborne, Express Mail

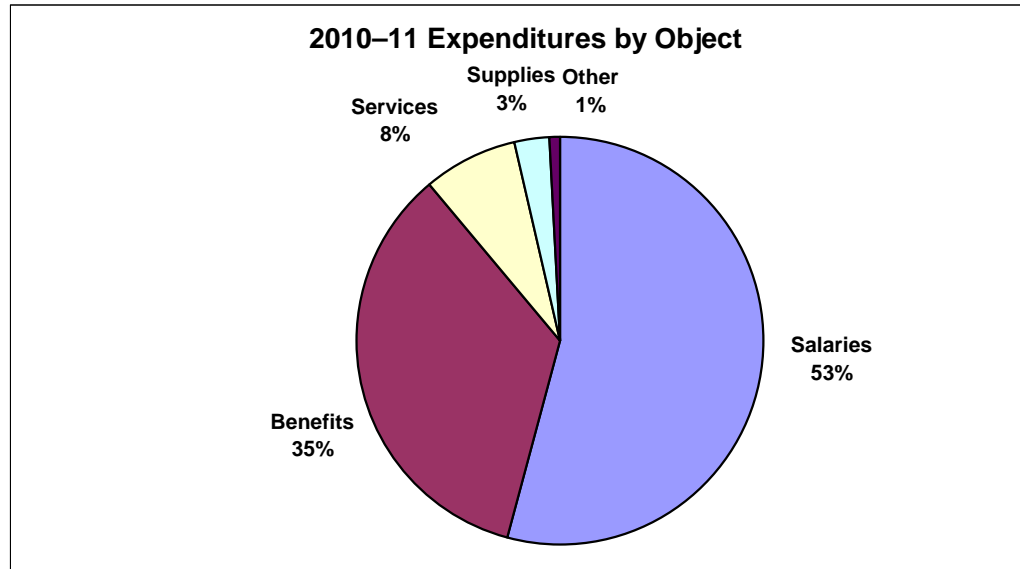




**OTHER SUPPORT SERVICES**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	302,564	263,947	244,197	246,703
Benefits	176,474	158,720	151,897	158,055
Services	32,276	24,433	35,069	34,233
Supplies	18,636	9,471	12,900	12,636
Other	7,180	4,817	4,000	4,200
	<u>537,130</u>	<u>461,388</u>	<u>448,063</u>	<u>455,827</u>



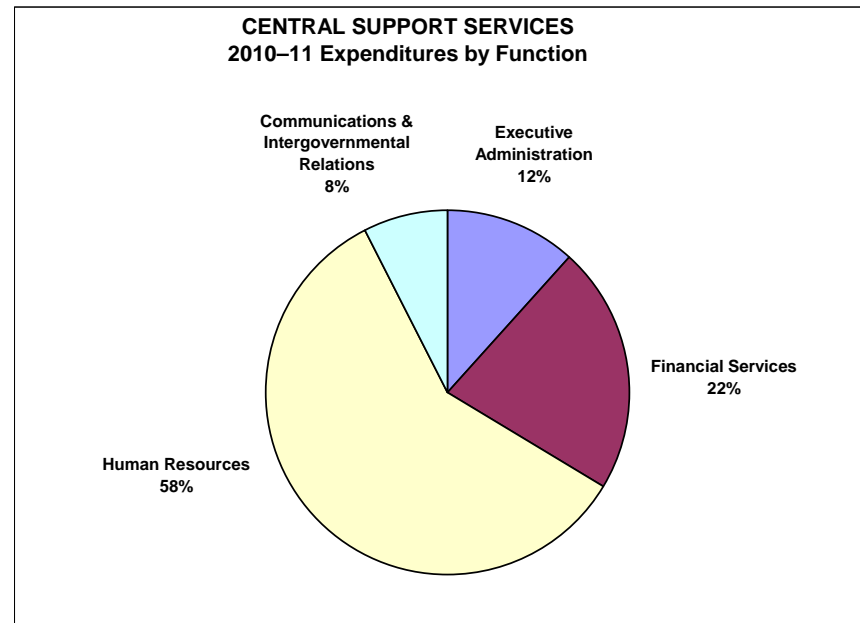
**CENTRAL SUPPORT SERVICES**

Central Support Services provide general direction and support for the district’s various programs. More specifically:

- Executive Administration includes the School Board and the Office of the Superintendent. The School Board has the ultimate responsibility for the education of children residing within the school district (ORS 332.072), budgeting the resources allocated by the State Legislature and, to the extent allowed under the law, obtaining additional funds needed for the operation of schools. The superintendent provides leadership for the district’s programs and is ultimately responsible for all areas of the district’s operation (School Board Policy), provides executive leadership and administrative direction for all departments and services, and is responsible for proposing and implementing long-range plans.
- The Finance and Support Services Department is responsible for the district’s fiscal operations of accounting, budget, and audit and provides analysis and support to schools, departments, district administration and the School Board in financial matters. The department also directs the activities of Nutrition Services (budgeted in a separate fund), and Other Support Services including purchasing, mail delivery, warehouse services, and business systems (included in the Building Support Services section).
- The Human Resources Department facilitates the recruitment, selection, development and retention of a skilled and diverse work force, and is responsible for the collective bargaining agreements. Costs of the district supplemental retirement program are budgeted here.
- The Communications and Intergovernmental Relations Department implements communication and community engagement activities that support district goals and maintain open communication within the district and with the public. The department also assists district leadership in maintaining positive intergovernmental relationships.

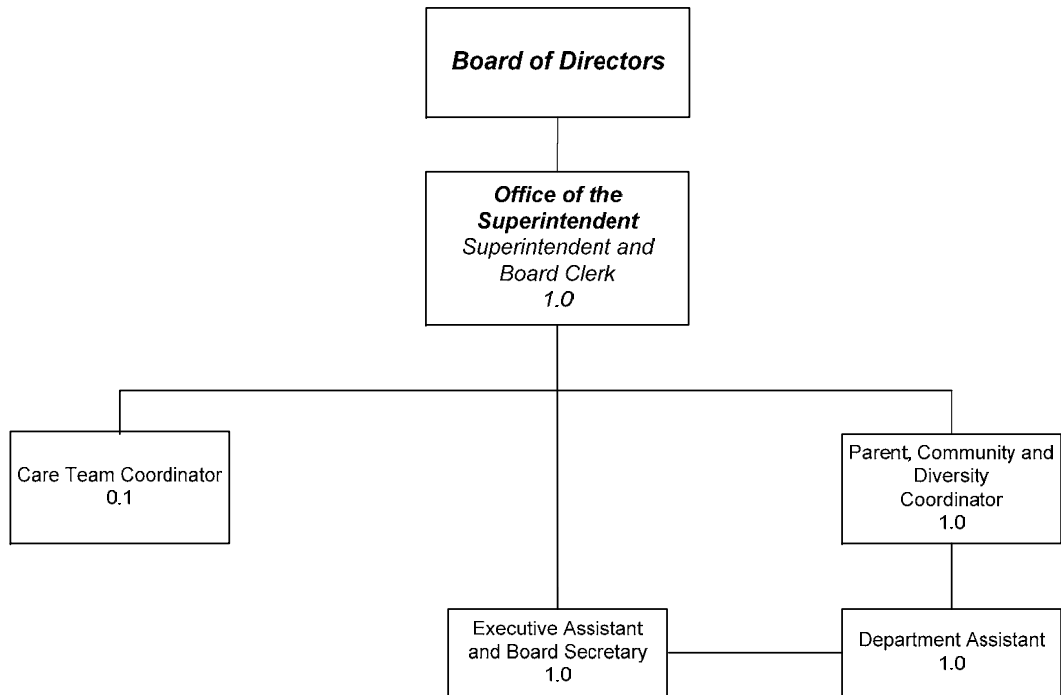
**MAJOR FUNCTIONS**

	<u>2010–11 Budget</u>
EXECUTIVE ADMINISTRATION	\$ 782,614
FINANCIAL SERVICES	1,484,935
HUMAN RESOURCES <sup>1</sup>	3,956,020
COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS	510,720
<b>TOTAL</b>	<b>\$6,734,289</b>



<sup>1</sup> Includes \$2,500,000 payment from General Fund to District Retirement Fund to partially cover 2010-11 obligations.

Executive Administration - Organization Chart  
2010–2011 - Lane County School District 4J - Eugene, Oregon



## EXECUTIVE ADMINISTRATION

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### SERVICE DESCRIPTION

The School Board helps ensure that the fundamental purpose of the school district—to provide the best possible education for every student—is realized. It has responsibility for establishing and supporting the overall purpose of the school district, leading and participating in the identification of needs and possibilities for improvement, and working with the legislature, community, and staff to secure the resources required to achieve the district's purpose.

The Superintendent has responsibility for the day-to-day operation of the school district, which includes supporting and communicating district goals, helping to establish a positive environment for learning, leading and participating in the identification of needs, and possibilities for improvement, ensuring that policies, laws, and mandates are followed, and working with the School Board to determine the allocation of resources required to achieve the district's purpose.

### BUDGET GOALS FOR 2010-11

#### SCHOOL BOARD GOALS

School Board Policy BA requires the School Board to establish an annual agenda that sets the direction for the School Board and the district for the next school year and beyond. The board adopted the following agenda on September 16, 2009.

##### **Goal 1: Student Achievement**

##### ***Increase achievement for all students and close the achievement gap***

The board is committed to providing equal opportunities for all students to succeed. Every school must focus on improving teaching and learning to increase achievement for all students. All students should have the support needed to reach their full potential. And, all students should graduate from high school prepared to succeed in postsecondary education and chosen careers, and to participate actively as citizens in a democratic society. Some schools may require additional resources to achieve district and state academic goals and close the achievement gap.

##### **Goal 2: Stewardship of District Resources**

##### ***Provide prudent stewardship of district resources to best support student success, educational equity and choice***

The board will direct district resources to support the instructional core and to provide educational equity and choice while maximizing administrative and operational efficiency within a sustainable budget. The district must also respond to declining enrollment, regional enrollment patterns, a student population with more diverse needs, uncertain revenue streams and escalating costs.

##### **GOAL 3: Stakeholder Engagement**

##### ***Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students***

In order for the board to provide effective leadership, it must communicate with and establish working relationships with the

community, other governmental agencies, staff, families, and students, and engage these stakeholders in supporting our students and schools.

#### SUPERINTENDENT'S GOALS

On October 21, 2009, the School Board and Superintendent agreed upon the following two-year goals for the 2009-10 and 2010-11 school years. Specific outcomes are agreed to at the beginning of each school year.

##### **GOAL 1: Student Achievement**

##### ***Increase achievement for all students and close the achievement gap***

- Establish content and performance standards in 2009-10 that outline the knowledge and essential skills that students need to master by the end of transition grades 5 and 8, in order to be on track to earn an Oregon diploma.
- Assess the resources needed to support elementary, middle and high school students who are not on track to graduate, and develop a proposal for Budget

Committee consideration in February 2011 for implementation in 2011-12.

- Conduct an alternative school review of the Eugene International High School (IHS) program by March 1, 2010, to ensure that the program has a clearly distinctive instructional strategy and supports district goals for student achievement, access and diversity, in keeping with the Alternative Schools board policy and the adopted School Choice Access and Options of March 2005.
- Develop a plan for and complete a progress review of the North Eugene High School small schools initiative by October 2010, and develop recommendations regarding small school structure, school culture, district and school policies and practices that build upon and support student success, and meet board goals.
- Increase the percentage of 4J students who meet the OAKS benchmarks in reading and math by 2.5 percentage points by spring 2010.
- Increase the percentage of African American and Hispanic students who meet OAKS benchmarks in reading and math by five percentage points and the percentage of Native American students who meet OAKS benchmarks in reading and math by three percentage points to narrow the achievement gaps by spring 2010.
- Meet the incremental targets developed by the Instructional Leadership Team to increase the graduation rate for African American, Native American, and Hispanic students by 2013-14 and implement targeted intervention strategies starting in 2009-10.

**Goal 2: Stewardship of District Resources**

***Provide prudent stewardship of district resources to best support student success, educational equity and choice***

- Update the district's technology and facilities plans, set program priorities, and identify funding strategies, including a recommended timeline for the next bond measure, by September 2010.
- Develop strategy options for achieving the board's sustainable budget goal and present a proposal to the board and Budget Committee by February 2011.
- Provide a status report to the board by April 2010 on the district's implementation of the efficiency measures accepted from the OSBA/Chalkboard business audit.
- Conduct a focused review of Special Education services to identify opportunities to increase student achievement and optimize cost-effective strategies and practices, and present a report to the board in April 2010.
- Complete the district's workforce diversity plan by November 2009.
- Increase the representation of minority teachers to 7.5% of licensed staff for the 2010-11 school year, and provide report to the board by December 2010.
- Implement enrollment and transfer limits for middle and high schools for the 2010-11 school year.
- Develop options for implementing a differentiated staffing ratio, in alignment with the board's direction from Shaping 4J's Future, and present options and recommendations to the board in February 2010.

**GOAL 3: Stakeholder Engagement**

***Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students***

- Facilitate opportunities for district leadership to interact with local legislators regarding district priorities and school funding prior to and during the February 2010 special legislative session.
- Expand communications and outreach with stakeholder groups whose voices are not typically represented through community organizations and traditional public input processes.
- Develop and implement a Superintendent's Student Advisory Council for the 2009-10 school year to access student voice and feedback to the superintendent, staff and board on key issues affecting their education and related programs and services.

**FINANCIAL HIGHLIGHTS AND  
PROGRAM CHANGES**

**Reductions** (*Function 2321*)

- *0.26 licensed FTE that support multicultural education and school diversity efforts*
- *\$51,500 materials and service reductions that include equity and diversity support, board and superintendent conference and travel, and organizational memberships*

**Additions and Reallocations**

- \$75,077 for Safer Schools program cost increases

***District Mission***

- Do what's best for all 4J students
- Continue to learn and grow
- Respect and care about each other

**Board of Directors Guiding Beliefs and Values**

In order to meet the District Mission Statement above, the Board has adopted the following guiding beliefs and values:

**Students**

- We believe that all children can learn.
- We believe that our students' education and welfare are our most important commitments.
- We believe that a student's success in school should be independent of factors such as race, ethnicity, gender, socio-economic status, disability, native language, religion, and sexual orientation.
- We believe that public schools should foster development beyond academics such as character, creativity, resourcefulness, citizenship, an understanding of workplace expectations, respect for diverse cultures, and a lifelong love of learning.

**Staff**

- We value a highly qualified, caring and diverse staff that reflects our student population and believe they are the key to meeting our goals for students.
- We believe in collaborating with staff in deciding what is best for our schools and our students, recognizing that not everyone may agree.
- We believe that it is essential for staff and Board members to hold high expectations of all students, that these expectations are critical to student success, and that we must hold ourselves and each other accountable for the achievement of all students.
- We believe that high quality instruction is integral to student success and best achieved by providing strong instructional leadership, targeted professional development, and system-wide accountability and support for student growth.

**Community**

- We believe that the Board and staff make a difference in learning for our children by developing relationships and effectively engaging our families, community and local, state and federal governments on social, political and economic challenges and inequities.
- We value public support for our schools and believe that the Board plays a critical role in generating and sustaining community partnerships and ongoing financial and other support.

**Leadership**

- We believe it is critical for the Board and staff to plan and direct resources consistent with our beliefs and values.
- We value continual learning for all—Board, staff and students—and believe that it is essential to student success in school.

**MAJOR FUNCTIONS**

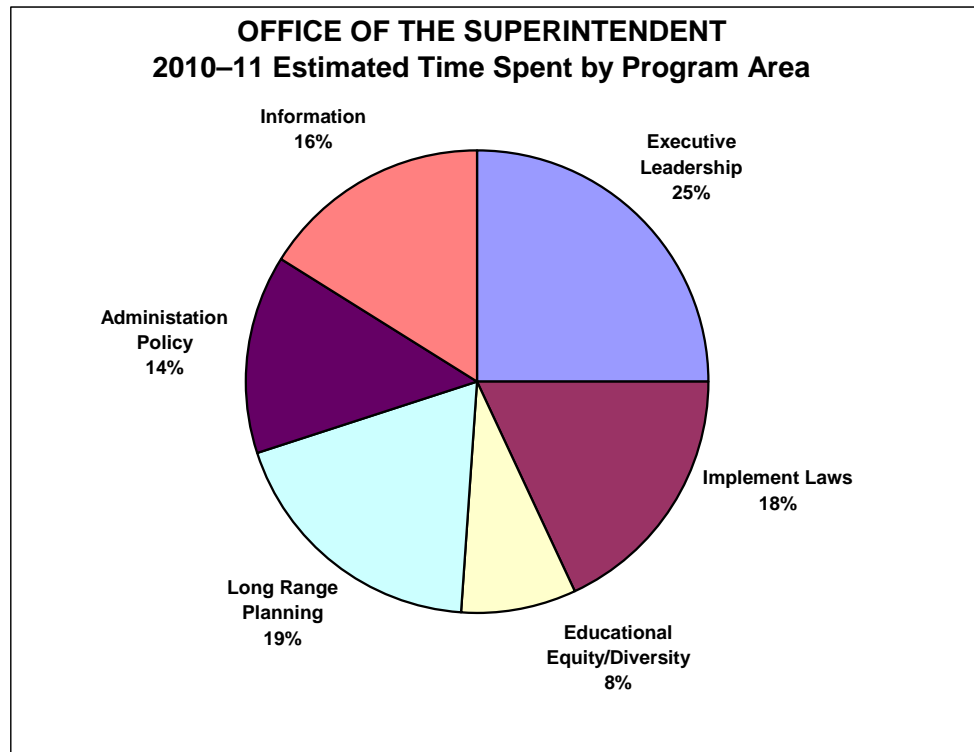
**2311 School Board**

- Set goals for the district and establish the necessary policies, contracts, budget, and directives for accomplishing those goals.
- Monitor the extent to which the goals of the district are accomplished.
- Engage the community on school issues, advocate with legislators and collaborate with other governmental units, for K–12 education.
- Monitor the fiscal efficiency of the district.
- Evaluate the performance of the Superintendent.

**2321 Office Of The Superintendent**

- Provide executive leadership and administrative direction for all functions of the school district.
- Propose and implement long-range plans that will continue to improve the effectiveness of school district programs.
- Administer the policies, contracts, budgets and directives of the School Board.

- Promote and maintain educational equity/diversity, including liaison with communities of color.
- Carry out the laws and administrative rules of the State of Oregon and the federal government as they relate to public schools.
- Develop and disseminate information useful to the board and administration in decision-making.
- Coordinate authorization, monitoring, and evaluation of district charter schools.

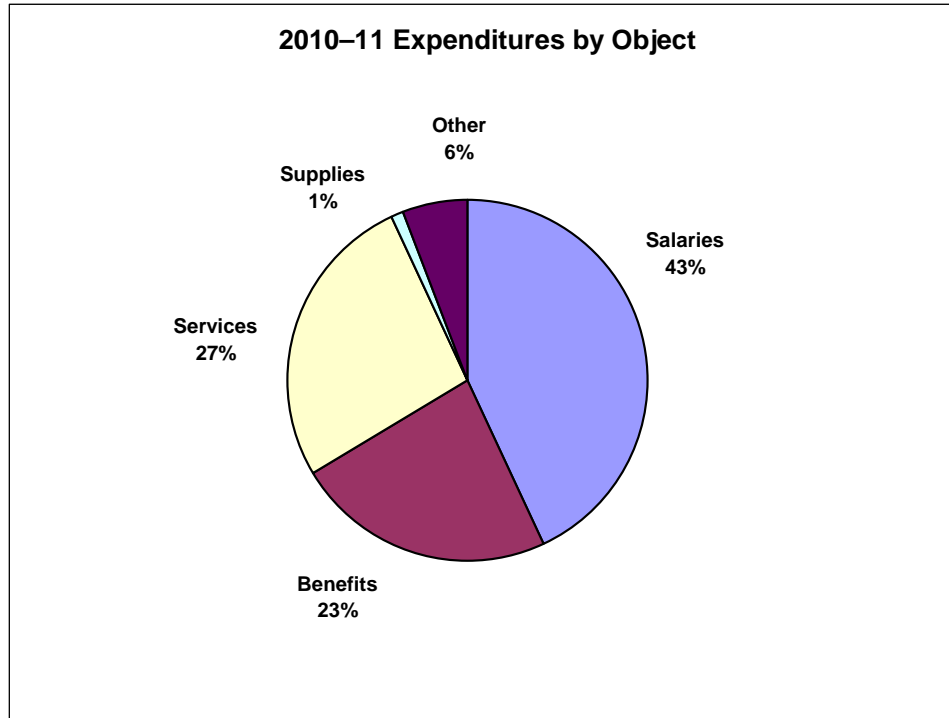


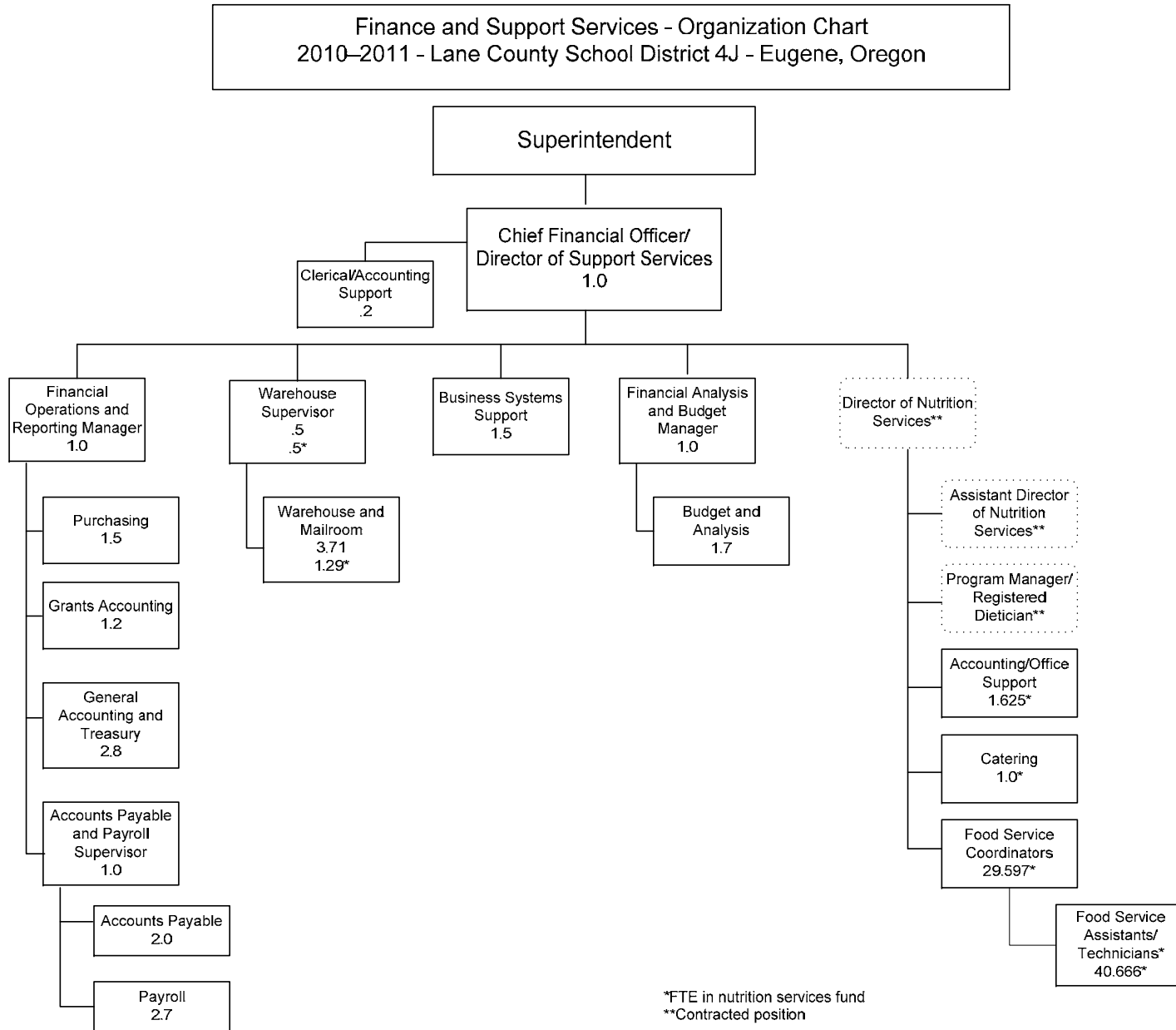


**EXECUTIVE ADMINISTRATION**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	610,883	652,435	357,202	336,304
Benefits	258,882	304,148	184,869	182,361
Services	408,184	290,818	235,368	210,409
Supplies	22,037	7,716	8,039	8,040
Other	108,835	104,646	80,000	45,500
	<u>1,408,821</u>	<u>1,359,763</u>	<u>865,478</u>	<u>782,614</u>





## FINANCIAL SERVICES

### SERVICE DESCRIPTION

The mission of the Finance and Support Services Department is to work together in a respectful and ethical manner to provide high quality financial, food, mail and warehouse services to district students, staff and community. All department work supports the district's mission to do what is best for students. Specific financial services include accounting and financial reporting, treasury and cash management, budgeting, financial analysis, payroll, accounts payable, business systems support and purchasing. The nutrition services operation is budgeted in the Nutrition Services Fund. Business systems support, warehouse and materials/mail distribution services are budgeted under Building Support Services.

#### **Key Board Goals for this service:**

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**
- **Stakeholder Engagement: Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students**

### BUDGET GOALS FOR 2010-11

#### **Goal 1. Implement budget and employee attendance systems**

In 2004 the Board authorized staff to enter into an intergovernmental agreement with Clackamas Education Service District (ESD) to host district business systems and to purchase appropriate licenses and maintenance agreements on behalf of the District. The payroll/human resources systems were converted in July 2006, finance and procurement systems in February 2008 and fixed assets in May 2009. The budget systems and employee attendance systems are scheduled to be converted in 2010-11.

#### **Goal 2. Implement payroll, financial, purchasing, warehouse, and inventory control system enhancements**

To improve operations and customer service, staff will continue to prioritize system enhancements and modify system processes.

#### **Goal 3. Provide ongoing financial forecasting and analytical support for projects to address board goals and district priorities**

Staff will continue to provide ongoing analysis to help the board and superintendent meet district goals and respond strategically during the tenuous financial climate.

#### **Goal 4. Provide information, guidance, and support to administrators to assist them in effectively staffing and managing their buildings or departments**

In partnership with Human Resources, review and revise staffing and employee payment processes to ensure administrators receive accurate information on staffing consistent with budget and payroll records; simplify the process, and enhance position control.

#### **Goal 5. Support the superintendent's goal of developing strategy options for achieving the board's sustainable budget goal and present a proposal to the board and budget committee by February 2011.**

Staff will analyze options which minimize the use of one-time funds for on-going expenditures, improve operating efficiencies, and lower capital needs while maintaining reserves at or above board levels.

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

#### **Reductions**

- **1.0 Classified FTE used to support custodial and grounds operations**

**GENERAL FUND — CENTRAL SUPPORT SERVICES — FINANCIAL SERVICES**

**Additions and Reallocations**

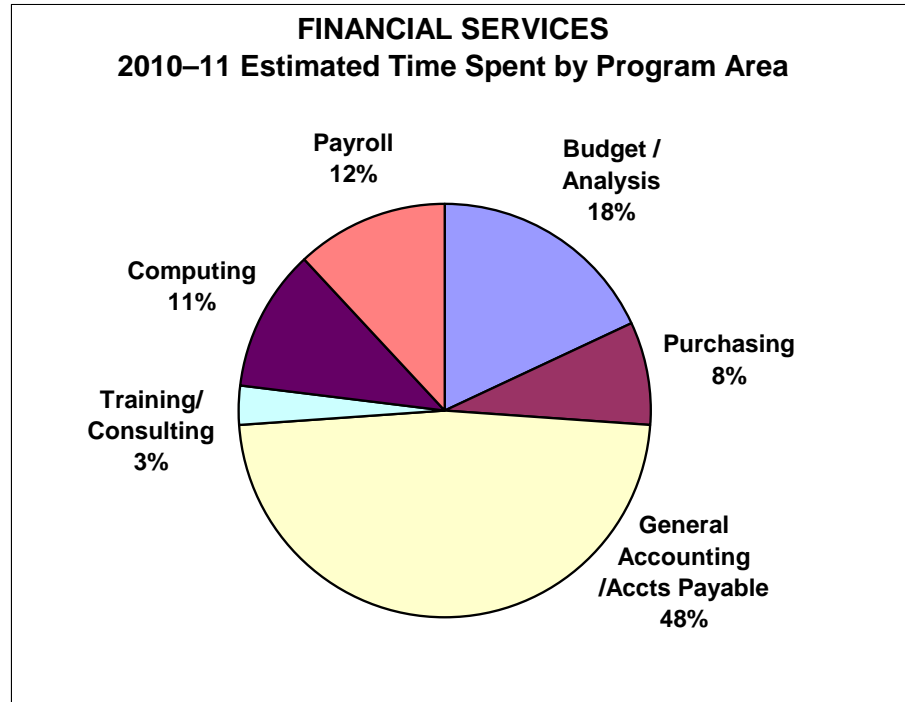
- \$5,856 materials and services budgets converted to .125 classified FTE

**MAJOR FUNCTIONS**

**2521 Financial Services**

- Service Direction: Financial Services, Food Services, Other Building Services
- Training and Customer Support Services
- Budget
  - Budget Development
  - Transfers of Funds
  - Budget Committee Support
  - School/Department Support
  - Administration
- Charter School Financial Administration
- Financial Analysis/Forecasting
  - State School Fund Analysis
- Financial Accounting
  - General Ledger/Chart of Accounts
  - Accounts Receivable
  - Billings
  - Cash Receipts
  - Journal Entries
  - Account Reconciliations
  - Audit
  - Financial Reporting
  - Student Body Fund Accounting
  - Staff Training
- Payroll
  - Employee Pay
  - Record Keeping
  - Payroll Reporting and Compliance

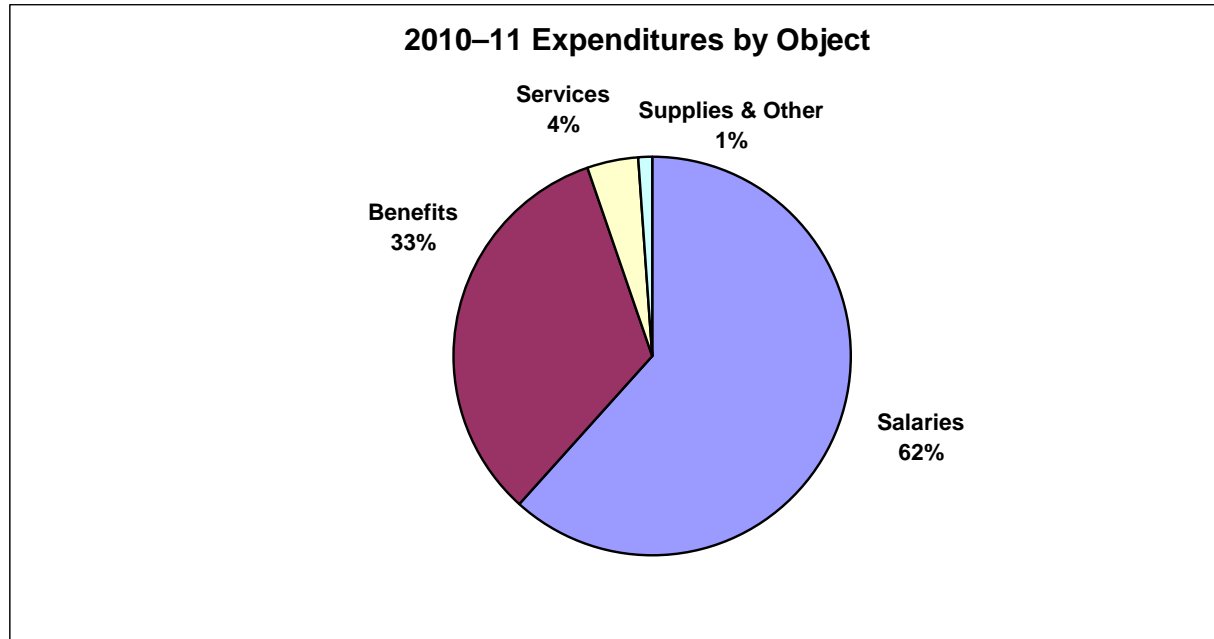
- Employee Questions
- Accounts Payable
  - Invoice Payment
  - Vendor Relations
- Grant Administration
  - Application Processing
  - Compliance Monitoring
  - Federal and State Reporting
  - Audit
- Cash Management
  - Investments
  - Cash Flow Analysis



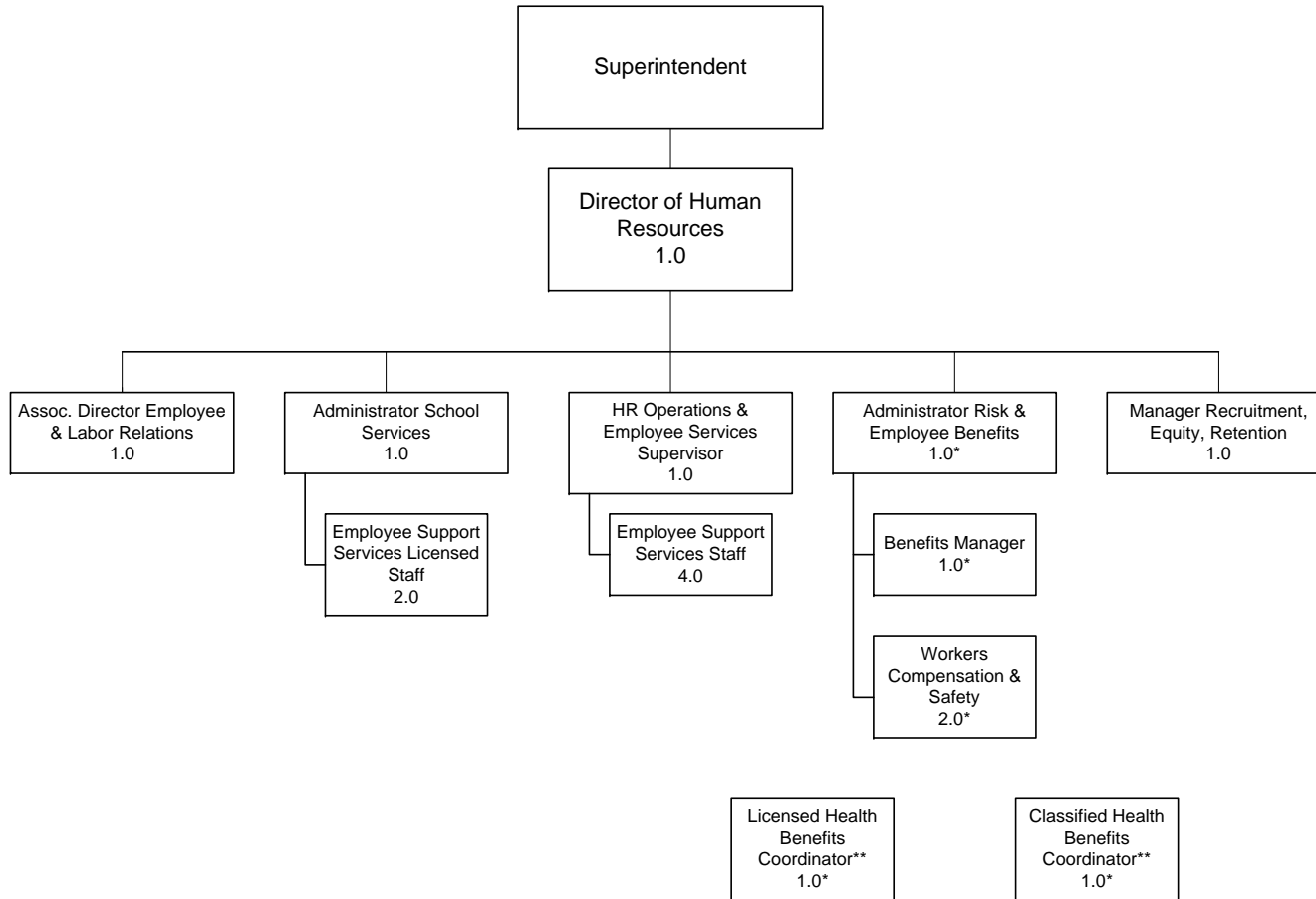
**FINANCIAL SERVICES**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	864,046	861,947	920,286	916,819
Benefits	430,569	456,482	482,189	489,316
Services	241,406	172,107	62,600	63,900
Supplies	20,281	17,448	15,350	13,400
Equipment	0	0	0	0
Other	2,678	2,420	1,800	1,500
	<u>1,558,980</u>	<u>1,510,404</u>	<u>1,482,225</u>	<u>1,484,935</u>



Human Resources Department - Organization Chart  
2010–2011 - Lane County School District 4J - Eugene, Oregon



\*FTE in insurance reserve fund

\*\*Supervised by the Joint Benefits Committee per District/EEA/OSEA Collective Bargaining Agreements respectively

## **HUMAN RESOURCES**

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### **SERVICE DESCRIPTION**

The Human Resources (HR) functions are driven by the district's mission, vision and philosophy about student learning, growth and development. In support of this mission, HR fosters and supports an employee-oriented culture that emphasizes quality, continuous improvement, growth, development and high performance of its employees. The HR team manages the overall provision of Human Resources programs, policies and services district-wide: employee orientation, development and training; school services and counseling; guest teacher services managed through the substitute dispatch system known as AESOP; health benefits administration; employee and labor relations; recruiting and staffing; employee safety and welfare and workers compensation; classification and compensation; performance management and improvement systems.

The mission of the Human Resources Department is to provide the information and support needed to hire, develop, and retain qualified employees who model organizational values and contribute to the attainment of the district's goals; to maintain employee-employer relationships which are legal, ethical, productive, and positive; and, to protect the district's employees, property, and finances from avoidable loss.

#### **Key Board Goal for this service:**

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**
  - By 2012–13, increase the representation of minority teachers to 10% of licensed staff to make progress toward meeting the goals of the Oregon Minority Teacher Act
  - Increase the representation of minority teachers to 7.5% of licensed staff for the 2010–11 school year, and report to the board by December 2010
  - Implement the efficiency measures accepted from the OSBA/Chalkboard business audit

### **BUDGET GOALS FOR 2010-11**

#### **Goal 1. Recruit a highly qualified, culturally competent, and diverse workforce**

Implement district-wide Recruitment Program. Implement revised Equity Plan. Develop and implement a teacher retention program. Implement internal and external recruitment process. Implement training for hiring supervisors and others involved in recruitment and selection. Implement short-term and long-range outreach recruitment strategies to increase the diversity of staff.

#### **Goal 2. Provide leadership, information, guidance and training to administrators and supervisors**

Expand course content of the Leadership Academy training program for administrators and supervisors, including implementation of training tools to identify performance management issues. Develop and implement training on employee coaching, mentoring and accountability.

#### **Goal 3. Review Human Resources practices and develop the HR staff**

Develop and coordinate the implementation of HR services, programs, and processes through Human Resources staff. Provide training to HR staff to develop core competencies. Build administrative functions, processes, and foundational skills to integrate these functions throughout the district.

**Goal 4. Implement recommendations from the Chalkboard audit**

Implement accepted recommendations of the OSBA/Chalkboard business audit to improve operational efficiencies. Develop a five-year strategic implementation plan.

**Goal 5. Provide employees with opportunities for development and growth which enhance their skills and support the mission and values of the district**

Develop and implement an employee handbook. Review and revise the performance management system used for licensed and classified staff.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

**Reductions (Function 2641)**

- \$4,000 materials and services

**Additions and Reallocations**

None

**MAJOR FUNCTIONS**

**2215 Reimbursable Leave**

Licensed president leave – reimbursed by EEA as provided in the EEA/District collective bargaining agreement.

**2641 Human Resources School Services**

- Management and oversight of staffing levels and plans impacting educational practices.
- Management and oversight of projection and completion of staffing for coaches and extra duty.
- Oversight of licensure and endorsement requirements and provide advice and direction to teachers and administrators.
- Provide advice to administrators on performance improvement plans.
- Provide consultation and advice regarding performance management and evaluation for all staff.
- Management of guest teachers' (substitutes') licensing requirements and performance management.
- Internal consultants for neighborhood and alternative school openings, mergers and closures.

**Recruitment and Selection Services**

- Implement and manage district-wide recruitment plan.
- Prepare, post and distribute job announcements and develop plans for outreach; train search committees.

- Receive and process all applications for district positions.
- Provide information and advice to internal and external applicants.
- Provide guidance and support to hiring supervisors regarding selection processes.
- Oversee the development and implementation of the district's workforce diversity plan.
- Develop and implement an employee retention program.
- Manage district-wide recruitment, selection and hiring process for all vacancies.
- Administration of the district applicant tracking system (edZapp).
- Ensure district-wide compliance with federal and state hiring laws.
- Advise administrators and supervisors on recruitment and selection best practices.
- Establish hiring pools and pipelines for hard-to-fill positions.
- Administration of classification and compensation studies and analysis.



## **GENERAL FUND — CENTRAL SUPPORT SERVICES — HUMAN RESOURCES**

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### ***Classification and Compensation***

- Maintain current job descriptions for all employee groups.
- Conduct salary surveys and market studies.
- Facilitate Classified employee Pay Grade Evaluation Committee process.
- Provide consultation to directors, administrators, and supervisors regarding employee classification and compensation.

### ***Employee and Labor Relations Services***

- Bargain with the district's unions and association.
- Oversee administration of all bargaining agreements.
- Provide leadership, direction and staff support on joint labor/ management relations committees.
- Provide leadership and staff support to the Joint Benefits Committee.
- Provide advice to administrators and supervisors regarding grievance process.
- Advise administrators and others on interpretation and compliance with all labor contract issues.
- Manage all legal employee proceedings involving the Bureau of

Labor and Industry (BOLI), Equal Employment Opportunity Commission (EEOC), subpoenas from the Department of Labor (DOL), employee claims actions and lawsuits.

- Investigate and respond to complaints of discrimination, illegal retaliation, sexual and other work related types of harassment.
- Develop and update administrative rules and board policies in program area to ensure compliance.
- Provide staff training to ensure compliance with employment laws.
- Provide consultation and advice on employment laws.
- Provide guidance and advice to employees, administrators and supervisors regarding workplace rules, regulations, and concerns.
- Ensure district administrative rules, policies, procedures, and practices are in compliance with applicable employment laws.

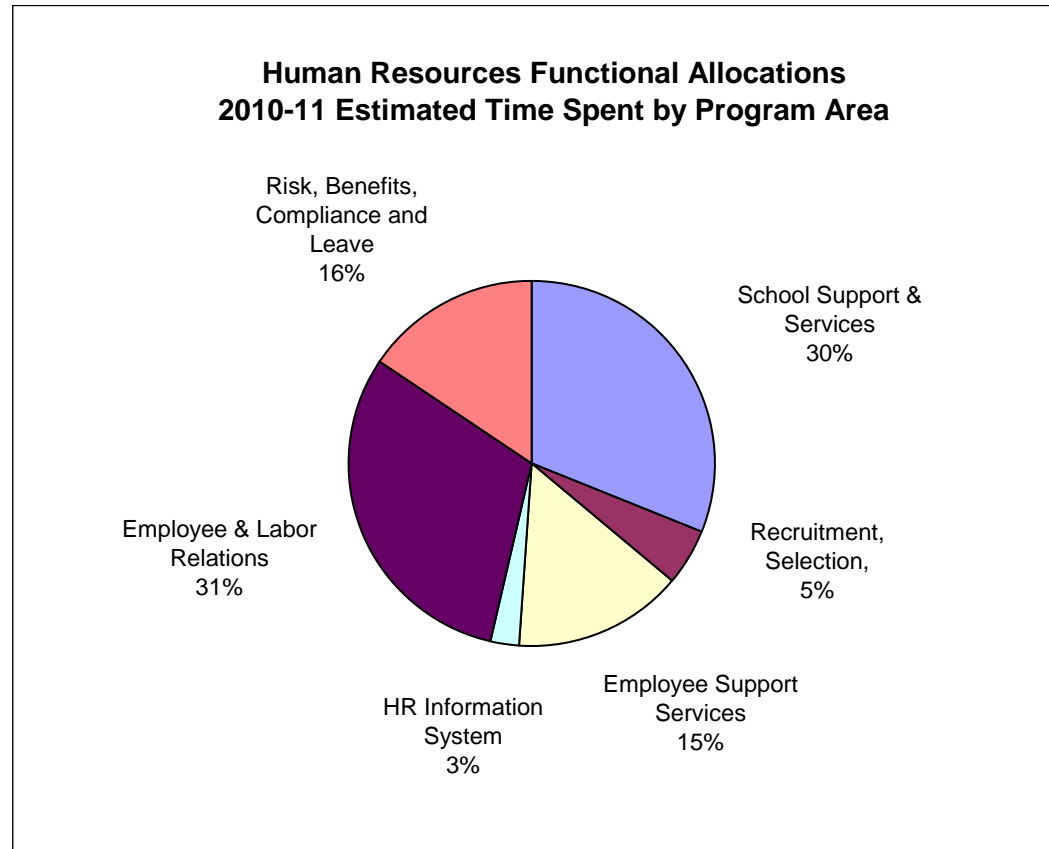
### ***Employee Services and HR Operations***

- Process personnel actions and records retention.
- Establish and maintain processes related to employees' terms and conditions of employment.

- Process and maintain staffing records for all employee groups.
- Maintain employee personnel files ensuring compliance with federal and state laws.
- Maintain accuracy of employee information system (Lawson) data.
- Maintenance of Human Resources web page.
- Administration of all employment processes ensuring compliance with the Fair Labor Standards Acts (FLSA) and other applicable state and federal laws.
- Ensure compliance with employee background checks.

**2700 Supplemental Retirement Program**

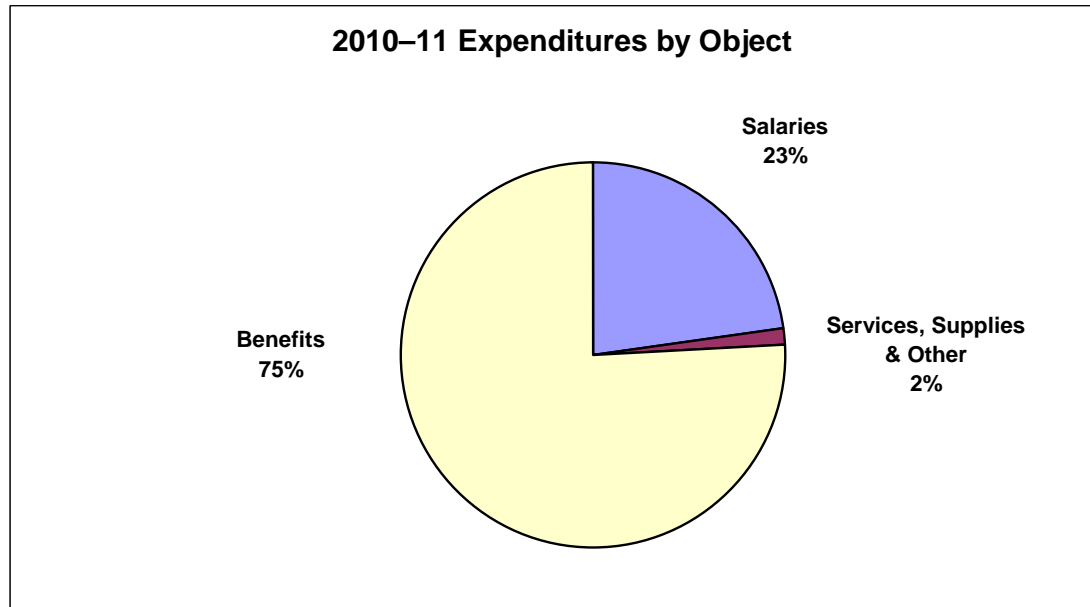
Costs associated with supplemental retirement program provided to eligible employees by the district.



**HUMAN RESOURCES**

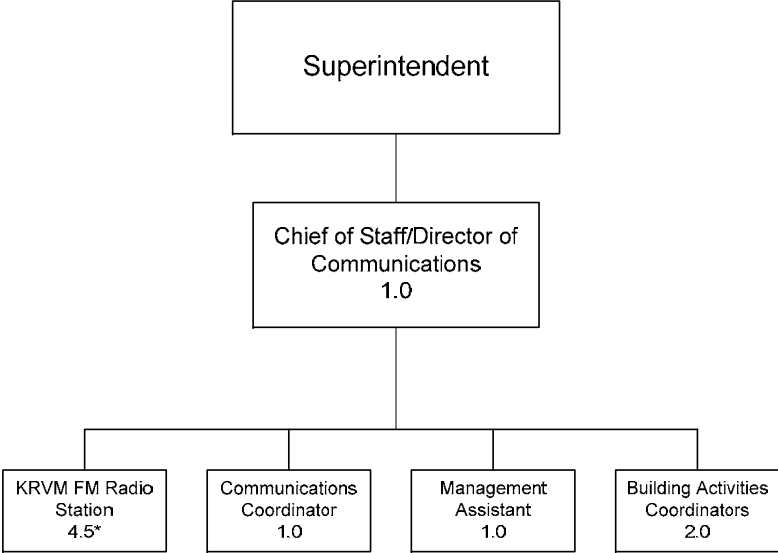
**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	875,465	801,889	899,260	896,641
Benefits <sup>1</sup>	3,461,652	3,292,657	3,016,650	2,999,481
Services	37,178	136,720	49,669	45,248
Supplies	19,601	16,835	15,519	14,200
Other	951	624	503	450
	<u>4,394,847</u>	<u>4,248,725</u>	<u>3,981,601</u>	<u>3,956,020</u>



<sup>1</sup> Includes payments from the General Fund to the District Retirement Fund to cover projected retirement program obligations.

Communications and Intergovernmental Relations Organization Chart  
2010–2011 - Lane County School District 4J - Eugene, Oregon



\*FTE in grants fund

## COMMUNICATIONS AND INTERGOVERNMENTAL RELATIONS

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### SERVICE DESCRIPTION

The Communications and Intergovernmental Relations staff:

- Supports policy development, strategic planning and other executive leadership functions, including support to the board of directors;
- Develops and implements a comprehensive communication program that includes external communications between the district and parents and the community, news media relations, publications, web site information, internal communications and technical assistance to schools and departments;
- Supports efforts to maintain positive intergovernmental relationships with legislators and local government officials and works cooperatively with other agencies that provide community services for students;
- Schedules use of school facilities by community groups and works with user groups to ensure appropriate use of district facilities and
- Oversees radio station KRVM budgeted in the Federal, State and Local Programs Fund.

#### Key Board Goals for this service:

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**
- **Engage the community, staff, families, students, elected officials and other stakeholders in supporting our schools and improving educational outcomes for all 4J students**

### BUDGET GOALS FOR 2010-11

#### Goal 1. Stakeholder engagement

Engage parents, staff and community stakeholders in decision processes for issues that have long-term implications for the district such as school consolidations and other budget-balancing strategies, bond measure planning and the disposition of the Civic Stadium property

#### Goal 2. Communications

Broaden community awareness of district goals, programs and initiatives and student achievement outcomes

#### Goal 3. Intergovernmental relations

Ensure that the district proactively communicates with local and state officials and works cooperatively to improve educational quality and funding to address issues of student health, safety and welfare

#### Goal 4. School assistance

Assist principals and school staff in managing urgent situations and issues, by providing communications support and expertise

### FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES

#### Reductions (Function 2630)

- \$20,000 materials and services

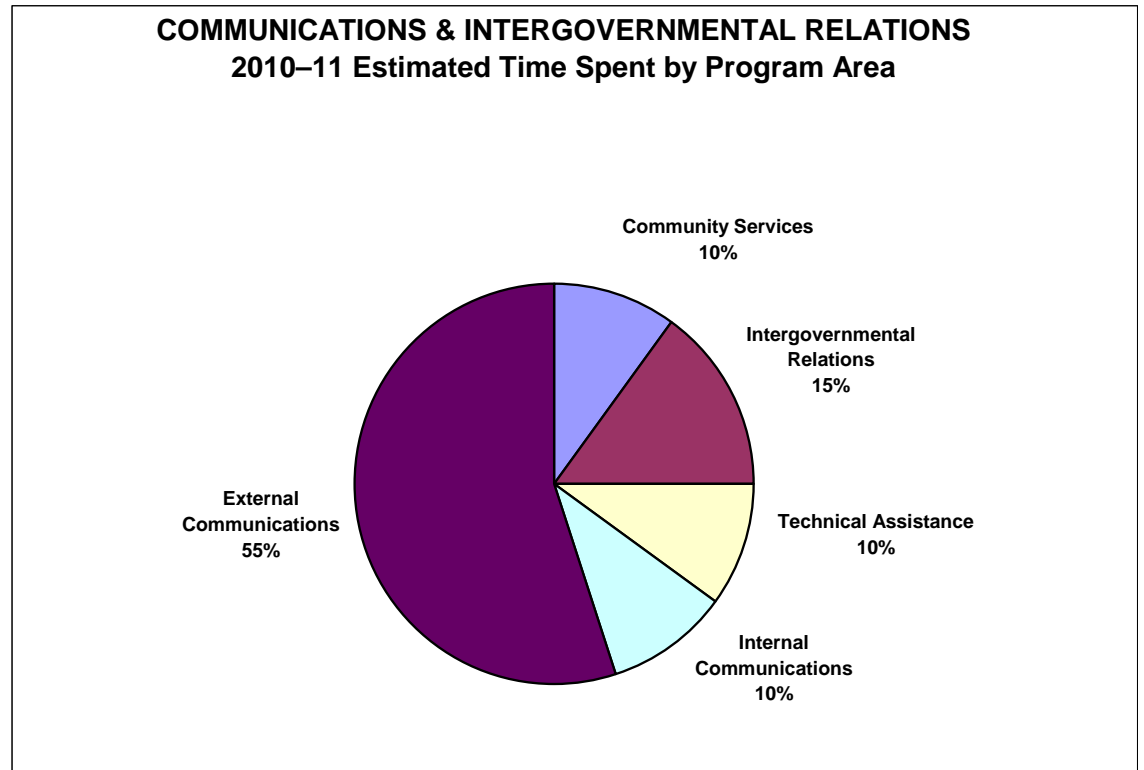
#### Additions and Reallocations

None

**MAJOR FUNCTIONS**

**2630 Public Information**

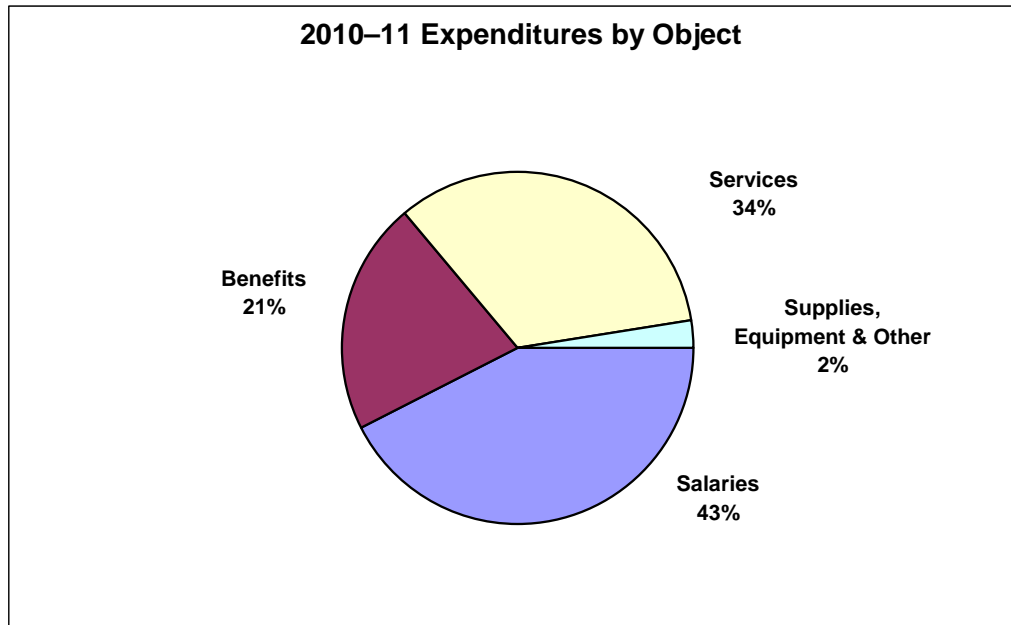
- Community Services
- Intergovernmental Relations
- Technical Assistance
- Internal Communications
- External Communications



**COMMUNICATIONS & INTERGOVERNMENTAL RELATIONS**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	226,605	227,188	222,648	217,008
Benefits	117,794	108,654	104,777	109,034
Services	221,052	189,517	189,244	172,078
Supplies	8,521	12,338	15,100	11,300
Equipment	0	0	0	0
Other	1,648	890	1,500	1,300
	<u>575,620</u>	<u>538,587</u>	<u>533,269</u>	<u>510,720</u>



**OTHER GENERAL FUND ACCOUNTS**

**TRANSFERS**

These transactions withdraw spending authority from one fund and place it in another to facilitate accounting for specific projects and to accumulate reserves.

**TRANSFERS FOR 2010–11**

**To the Fleet and Equipment Fund—\$481,171**

Funds are allocated to schools based on enrollment for textbooks and equipment. Additional transfers of over \$1 million for equipment, books and bus fleet were eliminated in 2009-10 as part of the general fund budget reduction strategies.

**To the Nutrition Services Fund—\$230,083**

This transfer covers a portion of operating costs in the food service program.

**To the Insurance Reserve Fund—\$580,000**

- \$205,000—estimated district paid social security savings from employee use of IRS Section 125 accounts (tax sheltered insurance accounts). By agreement with employee groups, these savings are to be transferred to the employee group reserves in the Insurance Reserve Fund.
- \$375,000—for risk management and employee benefits program operations.

**To the Capital Projects Fund**

An annual transfer of \$520,000 was eliminated in 2009-10 in conjunction with budget reduction strategies. The transfer paid for capital projects which did not qualify for general obligation bonds.

**DEBT RETIREMENT**

This account is used to budget the cost of short term borrowing necessary to fund district operations during periods when cash reserves are depleted. The district’s goal is to minimize the cost of short-term borrowing.

**Debt Retirement Budget for 2010–11**

No short-term borrowing is anticipated in 2010–11. If cash flow projections change and borrowing is required then staff would request approval of short-term borrowing as soon as this determination is made. The \$1,000 budgeted for potential interest costs preserves the district’s budgetary authority to borrow if it should experience unforeseen cash flow difficulties.

**CONTINGENCY**

These funds are budgeted to allow for unforeseen expenditures or reductions in planned revenues. Budget authority in this account can only be used with approval by the school board. An appropriation is then transferred and costs charged to the account which describes the expenditure.

**Contingency Budget for 2010–11**

Board policy sets the funding target for the contingency account at 2% of operating expenditures. Transfers of other funds are not included in this calculation. The operating contingency is budgeted at 1.7% for 2010-11.

In addition, a \$900,000 special education contingency is budgeted to address District Management Council recommendations and declining grant funds.

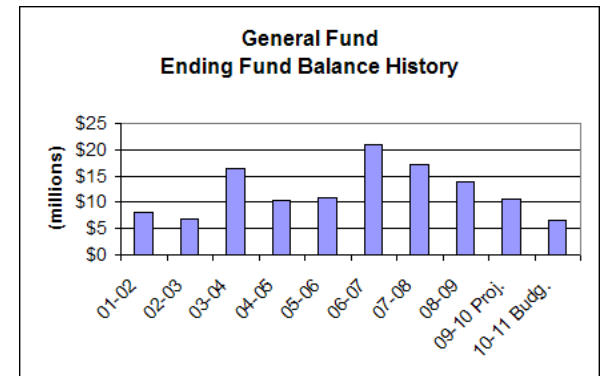
**UNAPPROPRIATED ENDING FUND BALANCE (UEFB)**

The UEFB represents a cash carry-over to the next year’s budget which provides the district with stability in volatile economic times as well as cash flow until other resources are received. It cannot be accessed by resolution or supplemental budget during the fiscal year in which it is budgeted.

**UEFB for 2010–11**

Board policy sets a minimum target for the projected ending fund balance at 5% of operating revenues. It also permits the use of a portion of the projected ending fund balance to stabilize services if revenues are less than anticipated. The use of reserves below 5% requires a plan for rebuilding reserves to the targeted level within five years.

The UEFB for 2010-11 is budgeted at \$3,912,500 or 2.9% of operating revenues. The District projects that the budgeted UEFB plus underspending will result in an ending fund balance of \$6,626,218 or 4.9% of operating revenues.



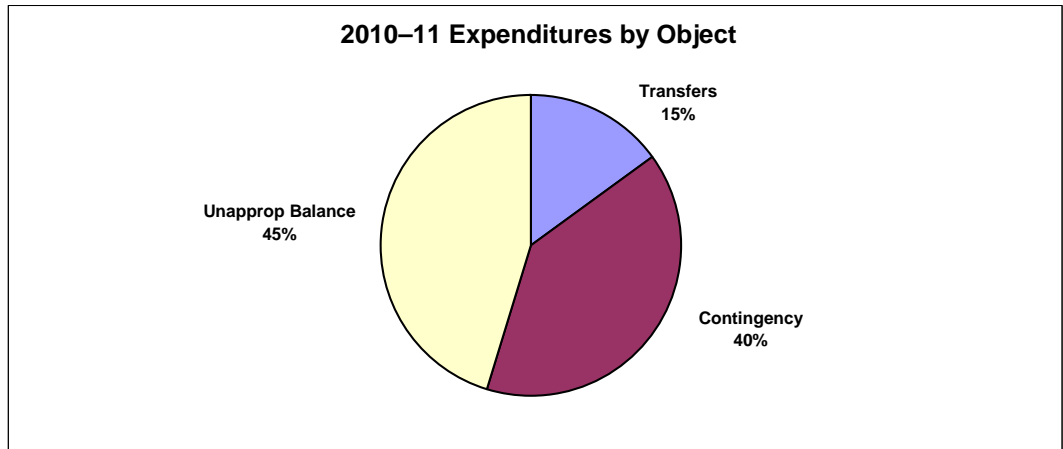


**GENERAL FUND — OTHER GENERAL FUND ACCOUNTS**

**OTHER ACCOUNTS**

**Expenditures**

	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
<b>TRANSFERS:</b>				
To Fleet & Equipment Fund	3,920,141	499,576	499,576	481,171
To Debt Service Fund	0	0	0	0
To Capital Projects Fund	520,000	0	0	0
To Nutrition Services Fund	299,661	187,954	250,000	230,083
To Insurance Reserve Fund	599,055	571,202	568,000	580,000
To Retirement Fund			0	0
<b>TOTAL TRANSFERS</b>	<b>5,338,857</b>	<b>1,258,732</b>	<b>1,317,576</b>	<b>1,291,254</b>
SHORT-TERM DEBT	0	0	1,000	1,000
CONTINGENCY	0	0	2,138,000	3,413,000
UNAPPROPRIATED BALANCE	17,569,588	13,990,673	2,672,918	3,912,500
	<b>22,908,445</b>	<b>15,249,405</b>	<b>6,129,494</b>	<b>8,617,754</b>



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**OTHER FUNDS**

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Note: Information on the Capital Projects Fund is located in the Capital Improvement Program section.

**OTHER FUNDS**

**SUMMARY OF REQUIREMENTS**

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<b>Budget Requirements<sup>1</sup></b>	<b>Actual 07-08</b>	<b>Actual 08-09</b>	<b>Budget 09-10</b>	<b>Adopted Budget 10-11</b>
Capital Equipment Fund	13,709,944	11,820,501	9,029,834	10,212,171
Federal, State & Local Programs Fund	16,031,320	17,089,641	20,247,593 <sup>2</sup>	19,201,142
Student Body Fund	8,576,900	8,476,110	9,200,000	9,500,000
Debt Service Fund	27,266,713	79,809,843	28,889,582	29,889,180
Capital Projects Fund <sup>3</sup>	32,961,157	26,561,302	17,199,241	11,373,887
Nutrition Services Fund	5,316,566	5,147,834	5,346,569	5,592,895
Insurance Reserve Fund	37,843,543	38,586,350	43,394,855	48,720,870
District Retirement Fund	10,589,832	9,942,700	8,454,081	9,078,474

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<sup>1</sup> Includes unappropriated ending fund balance

<sup>2</sup> Includes American Recovery and Reinvestment Act funds

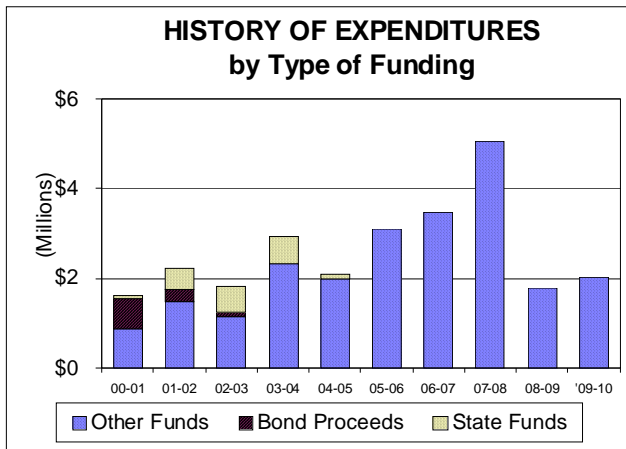
<sup>3</sup> Detail for the Capital Projects Fund can be found in the Capital Improvement Program section.

**CAPITAL EQUIPMENT FUND**

**INTRODUCTION**

The Capital Equipment Fund was established in 1990–91 to support efforts to replace fleet, vehicles and equipment on a scheduled basis. Over the years, purchases have been funded by a variety of sources: bond funds in the early 1990’s (no longer legal to use for equipment), state lottery and classroom needs funds in the late 1990’s, transfers from the general fund, and partial state reimbursement of school bus purchases.

The following graph shows, by funding source, a history of expenditures through 2008–09 in the Capital Equipment Fund, with projected spending for 2009–10. “Other Funds” in this graph include transfers from the general fund.



**CAPITAL ASSETS**

The district owns fleet and equipment with a replacement value of \$44.3 million, as shown below. Fleet includes buses, vans, cars and trucks used to transport students as well as to support other district functions. Grounds equipment includes tractors and mowers used to maintain district real property. Other equipment includes computers and related technology, musical instruments and athletic equipment. Each has an estimated useful life at the end of which the equipment should be replaced to maintain functionality or stay abreast of technological advances.

Capital Assets	
Bus Fleet	\$8,744,000
Other District Fleet	3,688,000
Grounds Equipment	3,339,000
Other Equipment	<u>28,526,000</u>
Total Value	\$44,297,000

**BUS FLEET**

The district uses both state and general fund money to purchase new school buses. The state reimburses replacement costs for buses and vans used to transport students at a rate of 70% of the allowable fleet depreciation. Vehicles are depreciated over a ten-year period. State reimbursements in 2010–11 for bus depreciation are budgeted at \$468,000. Any additional purchases in 2009–10 will increase this amount. In the past, the district budgeted a general fund transfer of approximately \$150,000 to supplement these funds. This transfer was eliminated beginning

in 2009-10 as part of district-wide budget reduction strategies.

The district owns 93 regular and special education school buses that have an estimated useful life of 10 to 12 years. Three special needs route buses and two regular route buses will be purchased in 2010-11 which will replace existing buses in the fleet.

**TEXTBOOKS AND EQUIPMENT**

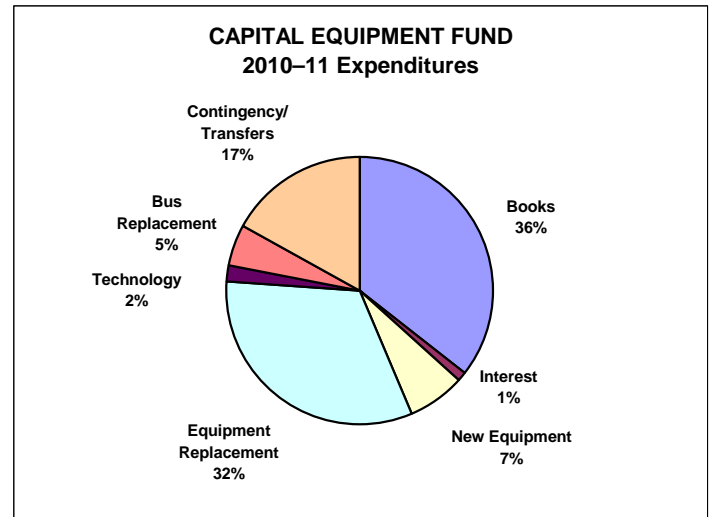
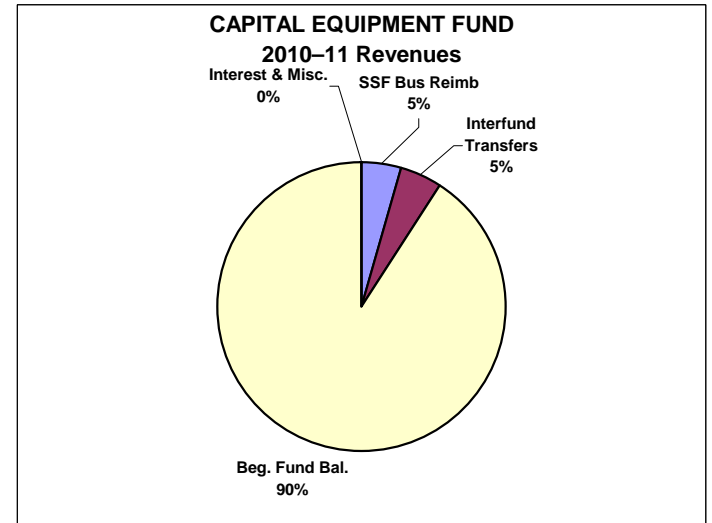
Starting in 2003–04, ongoing equipment costs have been funded by transfers from the general fund. The district estimates that \$2 million per year plus inflation is needed to fund the purchase of textbooks and equipment. For 2010–11, a transfer of \$481,171 from the general fund is budgeted, representing per pupil allocations to schools. The \$1.2 million general fund transfer for textbooks and high priority equipment needs was eliminated beginning in 2009-10 in conjunction with district-wide budget reductions. Existing reserves will be used for any needed textbook and equipment purchases.

In addition, since 1991–92, schools and departments have transferred savings from the general fund at year-end to build reserves for future equipment needs. Reserves fund the purchase of equipment and instructional materials such as textbooks and library books. The ability to reserve building-based funds for future use supports longer range planning.

**OTHER FUNDS – CAPITAL EQUIPMENT FUND**

<b>REVENUE</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Interest	57,434	29,827	0	0
Misc Local Rev	19,996	25,871	10,000	10,000
SSF Bus Reimb	434,949	505,129	485,000	468,000
Fund Transfers	3,449,799	2,081,922	499,576	481,171
Beg. Fund Bal.	<u>9,747,766</u>	<u>9,177,752</u>	<u>8,035,258</u>	<u>9,253,000</u>
<b>TOTAL</b>	<b>13,709,944</b>	<b>11,820,501</b>	<b>9,029,834</b>	<b>10,212,171</b>

<b>EXPENDITURES</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Texts, Lib Books	1,634,747	391,472	2,438,490	3,640,342 <sup>1</sup>
Building Remodel	6,723	8,271	2,862	0
New Equipment	359,886	341,953	585,303	709,011
Replacem Equip	155,836	89,766	3,300,000	3,300,000
Technology	1,920,978	1,013,963	686,179	201,818
Bus Replacement	380,248	296,158	447,468	516,099
Interest	73,775	84,755	118,633	112,731
Contingency/Transfers	0	0	1,450,899	1,732,170
UEFB	<u>9,177,751</u>	<u>9,594,163</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>13,709,944</b>	<b>11,820,501</b>	<b>9,029,834</b>	<b>10,212,171</b>



<sup>1</sup> Provides funding for math textbook adoption

## FEDERAL, STATE AND LOCAL PROGRAMS FUND

### DESCRIPTION

These are designated-purpose funds for programs of a special nature. Their uses and limitations are specified by the grantor entity. Generally the resources of this fund cannot be diverted to other uses.

Programs accounted for in these funds are approved by the district board of directors. Budgeted amounts are based on anticipated funding; however, actual expenditures are dependent upon receipt of grants from the various sources. The 2010-11 budget includes estimated carryover from the prior year and assumes all funds will be expended in the current year. The major anticipated grants include funding for the following programs.

#### **NO CHILD LEFT BEHIND (NCLB)**

The No Child Left Behind Act of 2001 was passed to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. Administered by the State Department of Education, the funds are distributed to the local schools to be used for purposes stated in the law. NCLB includes the following grants:

- Title I – Disadvantaged: Funds are to be used for instruction which focuses on improving the academic achievement of disadvantaged students. Fourteen district elementary schools, two private schools, and one charter K–8 school will receive Title I funding.

- Title IIA – Preparing, Training, and Recruiting High Quality Teachers and Principals.
- Title IID – Enhancing Education Through Technology.
- Title III – Language Instruction for Limited English Proficient and Immigrant Students.
- Title IV – Safe and Drug-Free Schools and Communities.

#### **STUDENTS WITH DISABILITIES**

Grants from state and federal sources are received by the district to support students eligible for special education. Grants received by School District 4J include the following:

- The Individuals with Disabilities Education Act (IDEA) grant provides funding for education of disabled students.
- Regional Programs provide funding for students with severe orthopedic impairment; students with vision impairment; students with hearing impairment; and students who are deaf and blind.

#### **AMERICAN RECOVERY AND REINVESTMENT ACT FUNDS (ARRA)**

As part of the federal stimulus program, ARRA, the United States Department of Education (USDE) is providing additional funding for disadvantaged and disabled students. Additional funds will be provided under the Title

I-A, Title ID, Title IID and Individuals with Disabilities Education Act (IDEA) programs. Restrictions for the use of funds mirror the initial allocation from USDE.

#### **TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS**

This federally funded program is administered by the USDE with the objective of creating community learning centers that complement regular academic programs. The program is intended to enrich academic opportunities for students to enable them to meet state and local standards in core academic subjects.

#### **EUGENE EDUCATION FUND (EEF)**

The district receives quarterly distributions from the EEF. The fund was established by parents and teachers in 1993 as a non-profit organization to support the students of Eugene School District 4J. Donations may be earmarked for particular schools, district programs or a program at a specified school. Five percent of any gift to a specific school is retained by EEF for equity grants, which are available to all schools through a grant proposal process.



**OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND**

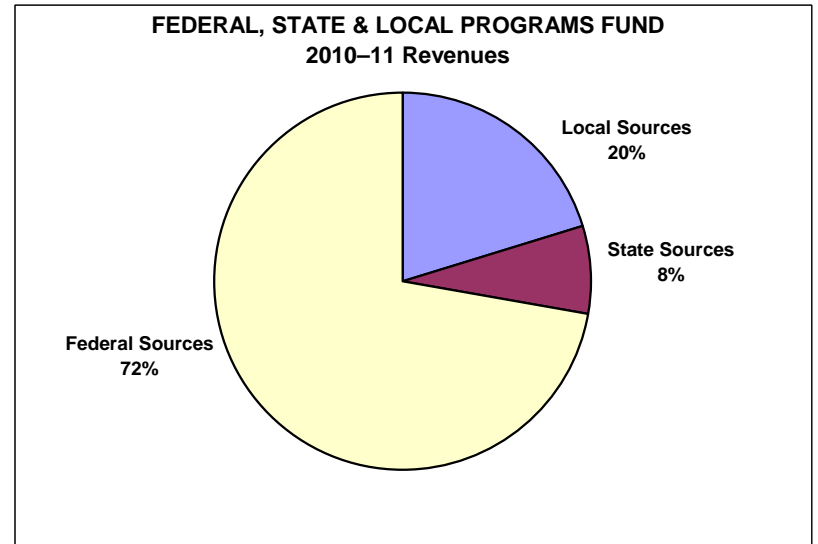
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FEDERAL, STATE AND LOCAL PROGRAMS FUND  
2010–11

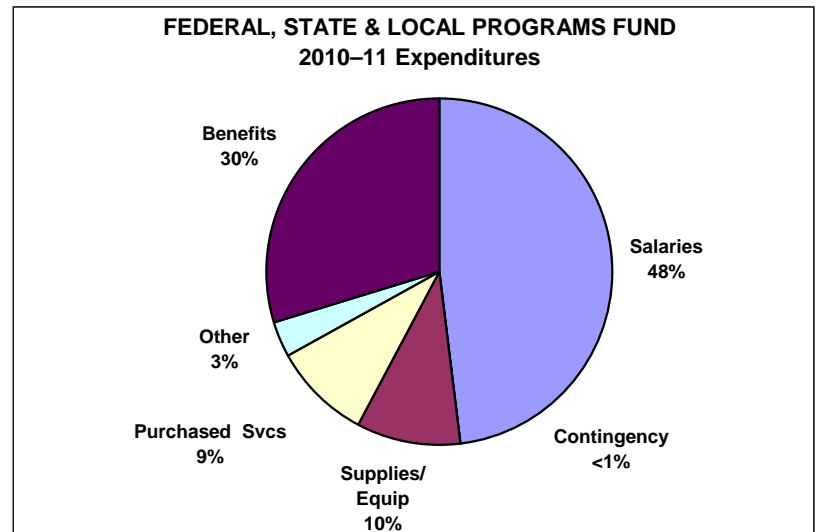
Adolescent Clinics	\$ 306,336	Math/Science Partnership	49,530
Alcohol Abuse Reduction	449,211	Miscellaneous (categories less than \$30,000)	293,190
Carol M. White Physical Education Program	377,806	No Child Left Behind	3,940,719
Drivers' Education	186,300	No Child Left Behind – ARRA	908,331
English Language Acquisition (Title III)	96,605	Regional Physical/Occupational Therapy Services	527,871
Enhancing Educ. Through Technology (Title IID)	142,840	Regional Disabled Programs	1,498,625
Enhancing Educ. Through Tech. (Title IID)-ARRA	95,190	Safe & Drug Free Schools (Title IV)	61,107
Eugene Education Fund	950,000	Smaller Learning Community	151,278
EWEB Grants	304,720	Supplemental Lane Regional Program Services	954,935
Health Services (other than Adolescent Clinics)	139,000	Teacher Quality (Title II-A)	953,771
Individuals with Disabilities Act (IDEA)	3,282,248	Vocational Education Programs	163,154
Individuals with Disabilities Act (IDEA) – ARRA	910,061	Workforce Investment Act	54,263
Indian Education	269,202	Youth Transition Program	261,666
Juvenile Detention Education Program (JDEP)	144,444	21 <sup>st</sup> Century Learning Centers (BEST)	722,934
KRVM Radio	649,895		
Lane Regional Program - ARRA	82,000		
Long Term Care & Treatment (Looking Glass/ Stepping Stone)	273,910	TOTAL	\$19,201,142

**OTHER FUNDS — FEDERAL, STATE AND LOCAL PROGRAMS FUND**

<b>REVENUE</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Local Sources	3,404,985	3,549,339	3,799,646	3,881,001
Intermed. Sources	0	0	9,000	0
State Sources	1,793,165	1,634,884	1,455,783	1,473,840
Federal Sources	10,551,725	11,594,897	14,983,164 <sup>1</sup>	13,846,301 <sup>1</sup>
Interfund Transfers	0	0	0	0
Beg. Fund Bal.	281,445	310,521	0	0
<b>TOTAL</b>	<b>16,031,320</b>	<b>17,089,641</b>	<b>20,247,593</b>	<b>19,201,142</b>



<b>EXPENDITURES</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	8,208,435	8,680,092	8,603,621	9,177,481
Benefits	4,674,049	5,024,352	4,778,107	5,669,901
Purchased Svcs	1,615,221	1,744,204	4,890,504 <sup>1</sup>	1,789,622
Supplies	774,571	765,014	1,360,915	1,663,391
Equipment	14,545	355,898	120,052	203,002
Other	432,946	520,081	494,394	648,502
Flow-Through Fds	1,032	0	0	49,243
Contingency	0	0	0	0
UEFB	310,521	0	0	0
<b>TOTAL</b>	<b>16,031,320</b>	<b>17,089,641</b>	<b>20,247,593</b>	<b>19,201,142</b>



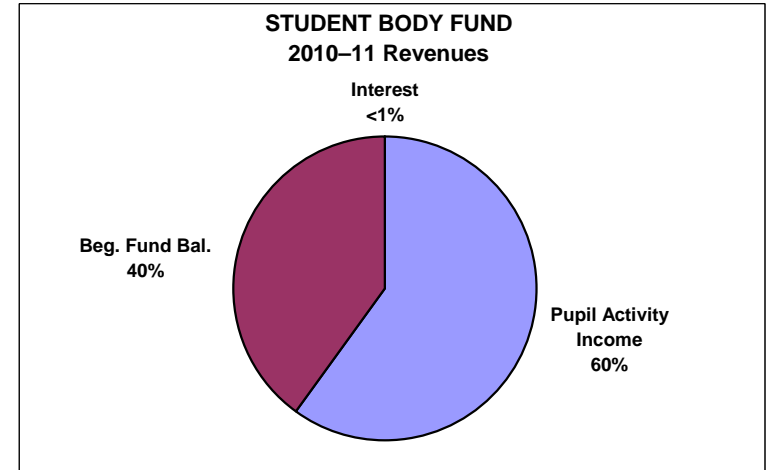
<sup>1</sup> Includes American Recovery and Reinvestment Act funds. Budgeted initially in purchased services in 2009-10; once spending was determined budget authority was transferred to appropriate accounts such as salary and benefits.

**OTHER FUNDS**

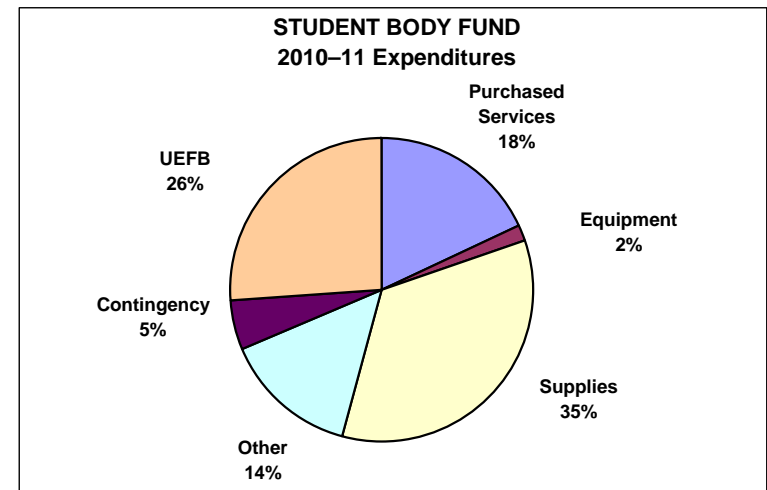
**STUDENT BODY FUND**

This fund is used to record the financial transactions for school-sponsored activities at district elementary, middle, and high schools, including the cash receipts, the cash disbursements, and the transfer of funds from one student body account to another. The major source of income is from fundraising by parent groups and student organizations. These funds are used for various student activities and special school projects.

<b>REVENUE</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Interest	0	0	0	0
Pupil Activity Income	5,093,005	4,942,604	5,700,000	5,700,000
Federal Reimbursement	0	0	0	0
Beg. Fund Bal.	<u>3,483,895</u>	<u>3,533,506</u>	<u>3,500,000</u>	<u>3,800,000</u>
<b>TOTAL</b>	<b>8,576,900</b>	<b>8,476,110</b>	<b>9,200,000</b>	<b>9,500,000</b>



<b>EXPENDITURES</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Purchased Svcs	1,192,310	1,197,288	1,364,500	1,705,000
Supplies	2,796,189	2,274,676	3,124,500	3,260,000
Equipment	103,472	28,586	180,000	180,000
Other	951,423	1,119,303	1,350,000	1,375,000
Contingency	0	0	500,000	500,000
UEFB	<u>3,533,506</u>	<u>3,856,257</u>	<u>2,681,000</u>	<u>2,480,000</u>
<b>TOTAL</b>	<b>8,576,900</b>	<b>8,476,110</b>	<b>9,200,000</b>	<b>9,500,000</b>



**DEBT SERVICE FUND**

The Debt Service Fund is used to account for principal and interest payments on long-term, general obligation and limited tax pension obligation debt. Expenditures budgeted in 2010–11 represent the portion of principal and interest that must be paid during that fiscal year. Amounts budgeted in the unappropriated ending fund balance will be levied in 2010–11 to cover payments due in July or August 2011, which are recorded as expenditures in the 2011–12 fiscal year. Sources of revenue include the debt service levy on local property taxes, interest earnings on investments and charges to other funds.

As of June 30, 2010, outstanding bonded indebtedness totals \$121.7 million in general obligation bonds and \$52.4 million in pension bonds. General obligation (g.o.) bonds represent 6.4% of the district’s legal debt limit of \$1.9 billion. Remaining legal debt capacity is \$1.77 billion. Debt levels are also governed by board policy, which requires the periodic review of debt capacity to ensure that debt levels are prudent and affordable to district taxpayers. The district’s debt and investment management policies can be found in the District Overview/Reader’s Guide section of the budget document.

Debt service payments in 2010–11 reflect the following debt issues:

- In February 2002, the district performed an advance refunding to take advantage of lower interest rates in the bond market. Bonds in the amount of \$21 million were issued, the proceeds of which were used to

advance refund the callable portion of outstanding 1993A bonds. These were the only bonds that met the state Department of Treasury’s requirement that the net present value of the savings from a refunding be at least 3.0 percent. Actual savings to the taxpayers over the remaining 11 years of the refunded bonds was calculated to be \$1 million, or a net present value savings of 3.9 percent. The remaining \$3.8 million of 1993A bonds were not callable.

- In May 2002, district voters approved a bond measure for \$116 million. In November 2002, \$70 million in general obligation bonds were issued. The remaining \$46 million were issued in August 2005. (See the Capital Improvement Program budget beginning on page 155 for additional details.)
- In February 2003, the district performed a second advance refunding to take advantage of lower interest rates in the bond market. Bonds in the amount of \$17.6 million were issued, the proceeds of which were used to advance refund the callable portion of the 1994 and 2000 general obligation bonds. Savings to the taxpayers over the life of the refunded bonds was calculated to be over \$668,000, or a net present value savings of 4.0 percent. The remaining \$3.1 million of 1994 and \$990,000 of 2000 bonds were not callable.

- In February 2004, the district sold \$53.4 million in pension bonds to finance one-half of the district’s unfunded actuarial liability in the Public Employees Retirement System (PERS). Estimated net present value of the savings to the district over the life of the bonds was projected to be \$13.9 million, assuming the bond proceeds deposited in the district’s PERS account earned an average of 8 percent per year.
- In September 2008, the district issued \$47.3 million in advance refunding bonds to refinance portions of the district’s 1999 and 2002 general obligation bonds. The purpose of the refunding was to reduce debt service costs to taxpayers by refunding debt at lower interest rates. The district gross savings to taxpayers over the life the bonds of \$5.9 million, which represented a net present value savings of \$1.8 million, or 3.5 percent.

Property taxes levied for debt service payments on voter-approved general obligation bonds are not subject to the property tax rate limits of Measure 5 or Measure 50.

The following tables show the bonded indebtedness of District 4J as of June 30, 2010, and annual payments to be made in 2010–11.

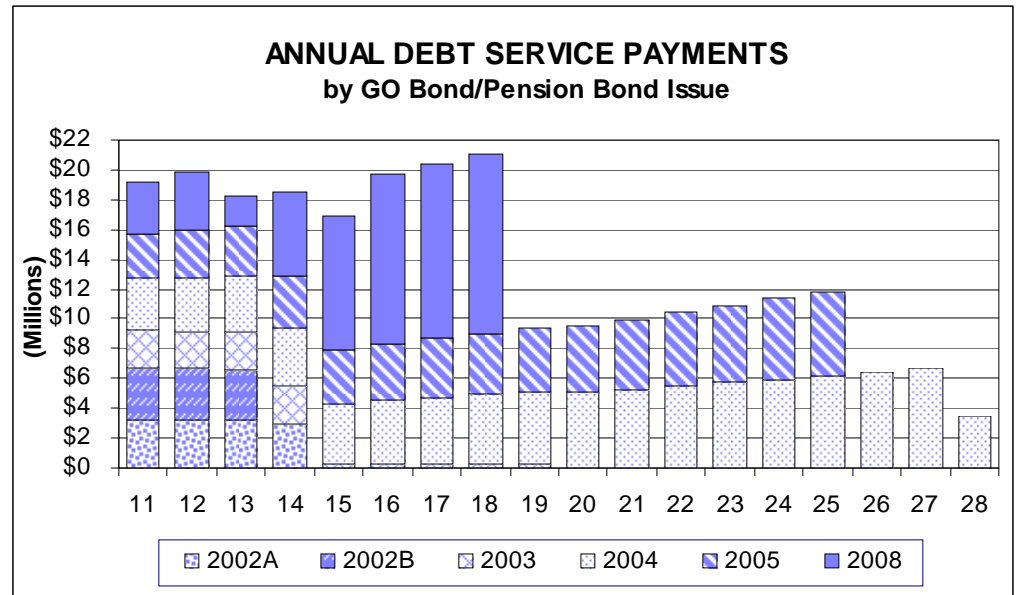
**OTHER FUNDS — DEBT SERVICE FUND**

<b>Date of Issue</b>	<b>Purpose of Issue</b>	<b>Amount of Issue</b>	<b>Effective Interest Rate</b>	<b>Amount Outstanding June 30, 2010</b>	<b>Principal Payments 2010–11</b>	<b>Interest Payments 2010–11</b>	<b>Total Payments 2010–11</b>
02/15/02	Advance Refunding of Portion of 1993A GO Bonds	21,035,000	4.11%	11,300,000	2,680,000	494,587	3,174,587
11/01/02	New Construction, Capital Improvements, Repairs & Equipment	27,880,000 <sup>1</sup>	4.22%	9,800,000	3,160,000	411,000	3,571,000
02/01/03	Advance Refunding of 1994 and 2000 GO Bonds	17,630,000	3.65%	10,060,000	2,095,000	394,981	2,489,981
02/19/04	Series 2004 Pension Bonds	53,435,000	5.48%	52,410,000	645,000	2,818,171	3,463,171
08/25/05	New Construction, Capital Improvements, Repairs & Equipment	46,000,000	4.28%	43,795,000	1,085,000	1,966,338	3,051,338
09/23/08	Advance Refunding of Portions of 1999 and 2002 GO Bonds	47,295,000	3.30%	46,740,000	1,340,000	2,098,850	3,438,850
	<b>TOTAL</b>	<b>\$ 213,275,000</b>		<b>\$ 174,105,000</b>	<b>\$ 11,005,000</b>	<b>\$ 8,183,927</b>	<b>\$19,188,927</b>

<sup>1</sup> Net of refunded bonds.

**STATEMENT OF FUTURE REQUIREMENTS FOR RETIREMENT  
OF BOND AND BOND INTEREST COUPONS**

<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2010-11	11,005,000	8,183,927	19,188,927
2011-12	12,110,000	7,689,284	19,799,284
2012-13	11,055,000	7,170,533	18,225,533
2013-14	11,880,000	6,661,994	18,541,994
2014-15	10,820,000	6,118,748	16,938,748
2015-16	14,185,000	5,536,809	19,721,809
2016-17	15,520,000	4,859,869	20,379,869
2017-18	16,895,000	4,107,483	21,002,483
2018-19	5,845,000	3,576,603	9,421,603
2019-20	6,265,000	3,300,043	9,565,043
2020-21	6,990,000	2,996,957	9,986,957
2021-22	7,775,000	2,652,179	10,427,179
2022-23	8,615,000	2,266,498	10,881,498
2023-24	9,515,000	1,836,572	11,351,572
2024-25	10,485,000	1,361,314	11,846,314
2025-26	5,630,000	837,216	6,467,216
2026-27	6,220,000	525,989	6,745,989
2027-28	3,295,000	182,148	3,477,148
<b>TOTAL</b>	<b>174,105,000</b>	<b>69,864,166</b>	<b>243,969,166</b>



**SCHOOL DISTRICT NO. 4J BONDING LIMIT**

2009–10 Real Market Value<sup>1</sup> \$ 23,769,602,477

Grades K–8 (55/100th of 1% per grade)	\$ x .0055 =	\$ 130,732,814		9
			x	
Total, Grades K–8.....		\$ 1,176,595,323		

Grades 9–12 (75/100th of 1% per grade)	\$ x .0075 =	\$ 178,272,019		4
			x	
Total, Grades 9–12.....		\$ 713,088,074		

<u>Total Bonding Limit-Grades K–12</u>		Grades K–8.....	\$ 1,176,595,323	
		Grades 9–12.....	713,088,074	

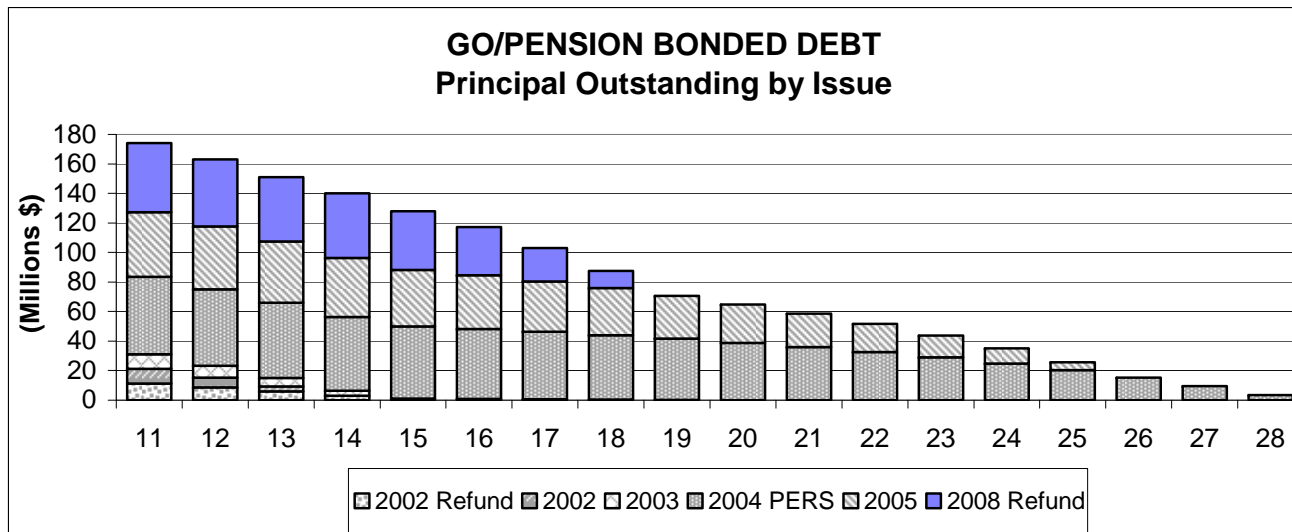
Total, Grades K–12		\$ 1,889,683,397	
General Obligation Bonds Outstanding, 06/30/10 <sup>2</sup>		<u>(121,695,000)</u>	

\$ 1,767,988,397

Limitation on Additional Bonding

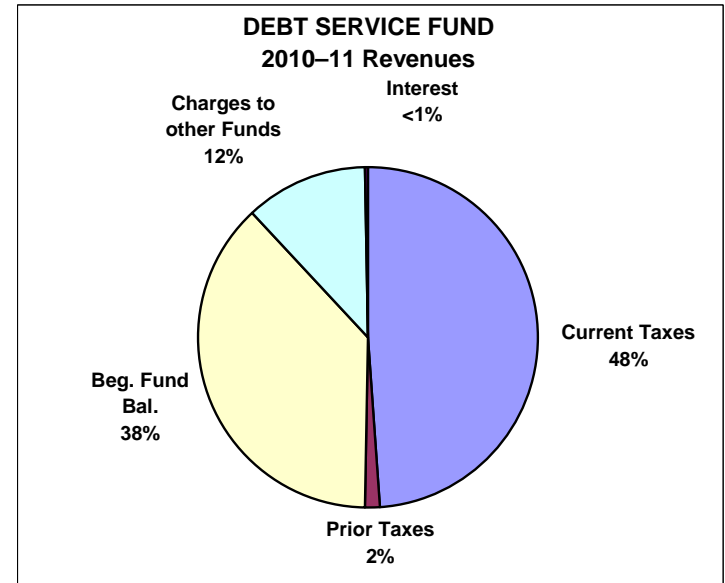
<sup>1</sup>The bonding limit is based on Real Market Value of district property. Property tax calculations are based on Assessed Value.

<sup>2</sup>Legal lending limit only applies to general obligation bonds. Pension bonds are excluded from this calculation.

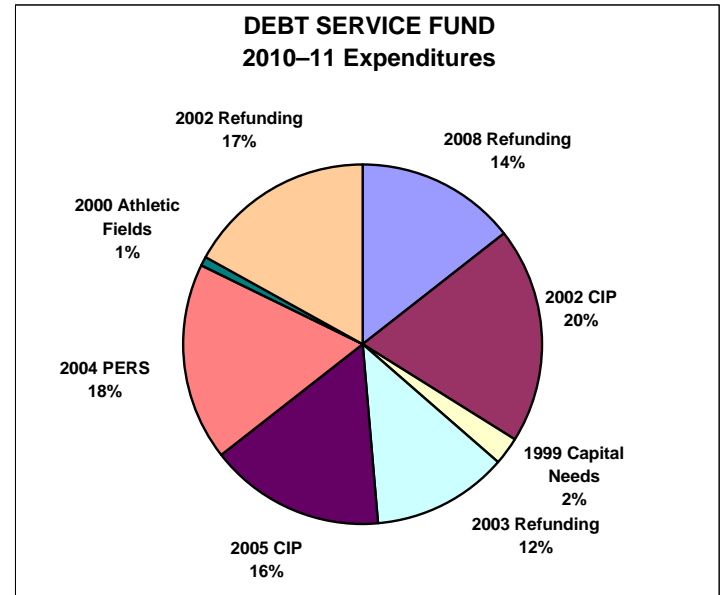


**OTHER FUNDS — DEBT SERVICE FUND**

<b>REVENUE</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Current Taxes	13,807,076	14,647,553	15,234,187	14,574,516
Prior Taxes	176,883	304,487	300,000	450,000
Interest	331,627	186,597	70,000	76,000
Chgs to Other Funds	3,043,315	3,846,422	3,350,000	3,500,000
Bond Issuance	0	51,247,038	0	0
Beg. Fund Bal.	<u>9,907,812</u>	<u>9,577,746</u>	<u>9,935,395</u>	<u>11,288,664</u>
<b>TOTAL</b>	<b>27,266,713</b>	<b>79,809,843</b>	<b>28,889,582</b>	<b>29,889,180</b>



<b>EXPENDITURES</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Fiscal Services	0	223,319	0	0
Debt Service	17,688,967	68,461,316	18,677,952	19,188,928
UEFB	<u>9,577,746</u>	<u>11,125,208</u>	<u>10,211,630</u>	<u>10,700,252</u>
<b>TOTAL</b>	<b>27,266,713</b>	<b>79,809,843</b>	<b>28,889,582</b>	<b>29,889,180</b>





## NUTRITION SERVICES FUND

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### SERVICE DESCRIPTION

The purpose of the Nutrition Services Program is to provide nutritious and affordable meals and to promote nutrition education. Meals must be in compliance with the Child Nutrition Program, administered by the United States Department of Agriculture. The financial goal of the program is a break-even or better level of operation. Income is received from Federal and State Government reimbursements as well as student participation. The educational goal of the program is to provide students, staff and parents with information to facilitate good nutritional habits that will last a lifetime.

### BUDGET GOALS FOR 2010–2011

**Goal 1. Continue to increase participation**

Increase participation by introducing menus that offer a wide variety of nutritious and appealing choices. Conduct extensive training for coordinators, with a focus on food quality, nutrition, safety, presentation, and consistent following of recipes. Implement a variety of marketing strategies to promote the breakfast and lunch program. Implement innovative ways to promote free & reduced application processes. Increase the participation of the Summer Food Service Program by partnering with Food for Lane County to ensure all kids have access to meals.

**Goal 2. Make progress toward a financially self-sufficient program**

Employ a variety of strategies to move towards the board policy for a self-sustaining food services operation. Strategies include additional proactive control of inventory, additional analysis of revenue and expenditure data, a focus on marketing strategies, and managing food and labor costs.

**Goal 3. Continue to improve nutrition of meals served**

Work with Registered Dietitian (RD) to review and create new menu cycle. Continue to involve RD in nutrition education efforts in the schools. Communicate the district's current efforts to improve nutrition and increase students' awareness of a healthy lifestyle.

**Goal 4. Explore using more sustainable products and offering more local produce**

In collaboration with Willamette Farm and Food Coalition, Nutrition Services will work to purchase more produce that is grown in Oregon. Whenever possible, produce grown in Lane County will be purchased. Nutrition Services will continue to look at ways to be more sustainable and reduce the overall carbon footprint. Nutrition Services will partner with school garden programs to be a resource so that the cafeteria can be a vital link to the education and sustainability of the school garden where applicable.

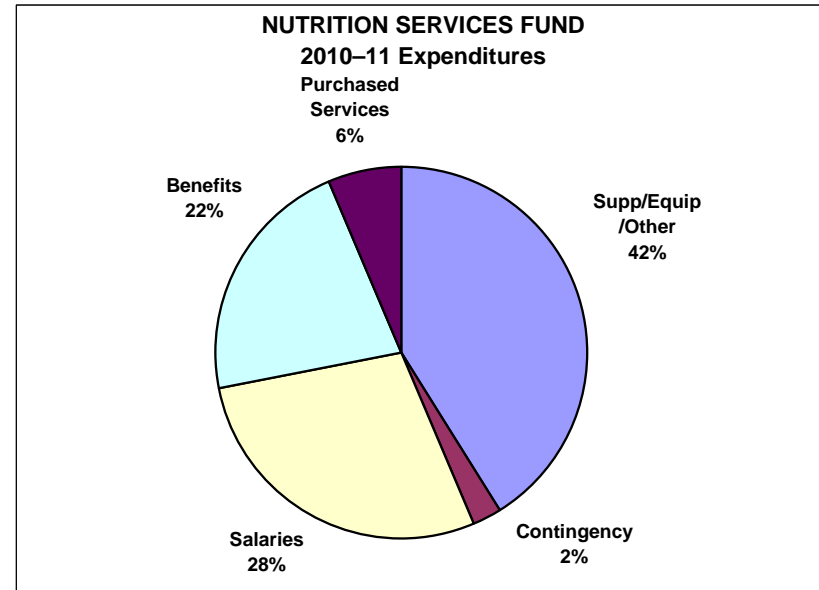
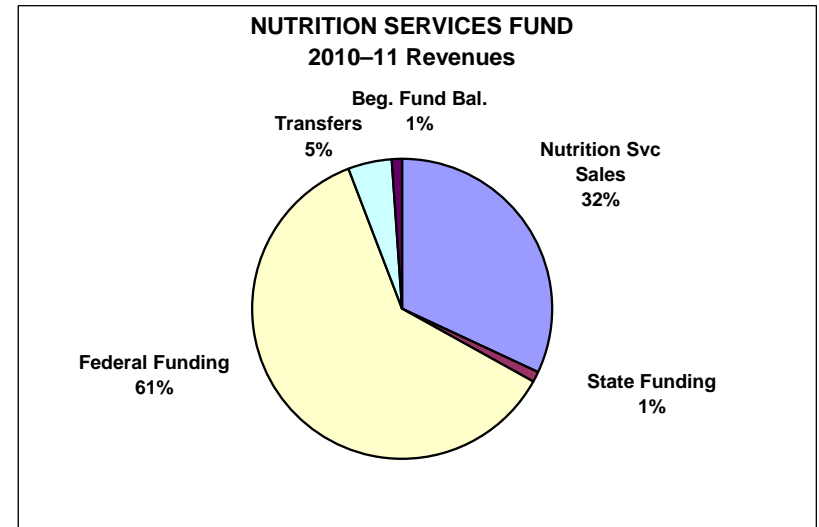
**Goal 5. Improve communication with stakeholders**

Continue quarterly newsletter and expand the program's website. Focus on marketing these tools via a variety of strategies to better inform parents, students, staff and the community of the program.

**OTHER FUNDS—NUTRITION SERVICES FUND**

<b>REVENUE</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Nutrition Svc Sales	2,151,843	1,778,670	1,886,164	1,792,931
State Funding	52,244	50,342	43,725	57,937
Federal Funding	2,745,372	3,063,422	3,067,234	3,412,498
Transfers	299,661	187,954	282,000	262,083
Beg. Fund Bal.	<u>67,446</u>	<u>67,446</u>	<u>67,446</u>	<u>67,446</u>
<b>TOTAL</b>	<b>5,316,566</b>	<b>5,147,834</b>	<b>5,346,569</b>	<b>5,592,895</b>

<b>EXPENDITURES</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	1,423,216	1,419,507	1,451,848	1,561,281
Benefits	1,002,800	1,032,926	1,071,418	1,211,805
Purchased Svcs	494,436	90,827	463,062	345,911
Supplies	2,318,902	2,537,128	2,190,768	2,274,452
Equipment	0	0	0	0
Other	9,766	0	0	0
Contingency	0	0	102,027	132,000
UEFB	<u>67,446</u>	<u>67,446</u>	<u>67,446</u>	<u>67,446</u>
<b>TOTAL</b>	<b>5,316,566</b>	<b>5,147,834</b>	<b>5,346,569</b>	<b>5,592,895</b>



**INSURANCE RESERVE FUND**

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**SERVICE DESCRIPTION**

The district's Insurance Reserve Fund is an internal service fund established to fund and record the district's risk management activities and services. These activities and services fall into three major areas: 1) insurance premium payments; 2) insurance reserve requirements, and 3) risk management program costs.

The premium costs and reserve requirements include all of the district's employee fringe benefit programs: medical, dental, vision, long-term disability, and life insurance. The unemployment and workers' compensation programs include claims and case management, and return to work programs. The amount of the district contribution for employee benefits is budgeted with salary expenditures and is paid from the general fund and other funds containing salaries to the insurance reserve fund. Program administration is covered by a transfer from the general fund and by fund reserves.

The 4J Risk Management program has responsibility for the systematic identification of exposure to potential loss within the district and the selection of appropriate methods for managing those exposures. The operation of a school district involves the ongoing risk of loss through normal business activity from the acts or omissions of employees, as well as the use and condition of the district's facilities, vehicles, and equipment. These risks are also associated with acts of nature, the economy, and society. Risk Management performs all duties of claims investigations, and maintains a direct role in any litigation against the district. The costs of the risk management program are comprised of staffing and operating expenses.

The Risk Management Department responds to inquiries and counsels employees regarding fringe benefits, manages relationships with insurers and medical providers, and oversees District employee benefits enrollment and orientations. The department coordinates the district's Joint Benefits Committee which is charged with ensuring that benefits provided employees are reasonable and cost effective.

**Key Board Goal for this service:**

- **Provide prudent stewardship of district resources to best support student success, educational equity and choice**
  - Continuation of diligent research and negotiations with the district insurance carriers to minimize insurance premium increases while maintaining adequate coverage for all district functions and exposures
  - Manage employee on-the-job injuries to reduce claims exposures and allow injured employees to return to work as soon as possible. Oversee and recover all possible State reimbursements to the district for Preferred Workers and Employer-At-Injury Programs
  - Implementation of the efficiency measures accepted from the OSBA/Chalkboard business review

**BUDGET GOALS FOR 2010–11**

**Goal 1: Liability Administration**

Risk Management oversees the systematic identification of exposure to loss and management of such loss, to include appropriate insurance purchasing, identifying areas which may require additional insurance coverage or insurance limit increases, loss prevention activities, active claim investigation and management, and close involvement in district litigation matters. Risk Management supervises ongoing financial and consulting support for loss prevention activities that target employee groups or injury categories showing a high frequency of potentially costly claims, as well as overseeing the district safety committee which investigates injuries and performs preventative measures regarding employee injuries and district safety issues.

**Goal 2: Management of District Employee Benefits**

District employee benefits are offered and contracted for by the district. The Benefits function of Risk Management is to manage the benefit plans offered to the district's employee groups. Plans include medical, dental, life insurance and further encompass long term disability, medical, professional and personal leaves, and retirement issues. The benefits function monitors closely the legislatively approved Oregon Educators' Benefits Board and the individual insurance carriers for employee benefits. Risk Management chairs the district Joint Benefits Committee, wherein final decisions are made regarding plan choice and implementation. The Benefits function supervises the district benefit open-enrollment process, careful study of plan options, ongoing

education of employees, and testing and modification of the employee benefits module to ensure optimal employee benefit customer service.

**Goal 3: Support the development and implementation of effective district-wide emergency procedures at all 4J schools**

Risk Management services will continue to focus on assisting 4J schools in their efforts to develop and implement appropriate strategies for dealing with emergency situations that might arise in schools. These efforts include required National Incident Management System (NIMS) and Incident Command System emergency training compliance for administrators, a district NIMS compliant Emergency Operations Plan, continual updates to the Emergency Procedures Manual for distribution to district employees, school site evaluations, coordination of fire and evacuation drills, and weekly meetings regarding safety/emergency coordination with the district's School Resource Officers and the Eugene Police Department.

**Goal 4: Support continued use of the Preferred Worker and Employer-at-Injury Program**

The Oregon Workers' Compensation Division has a fund specifically targeted to assist Oregon employers in the re-employment of injured workers. These funds are disbursed through two programs: Employer-at-Injury (EAIP) and Preferred Worker. The district has received over \$1.0 million from the Preferred Worker Program since 1990. The district has also received an additional \$600,000 from the EAIP since the program began in 1993, with

the recovery of more than \$72,000 in fiscal year 2009 alone. Risk Management will continue to aggressively pursue the use of these funding sources for the re-employment of injured workers, and to further invest in district-wide loss prevention efforts. Risk Management additionally works closely with Oregon Occupational Health and Safety Act and Occupational Safety and Health Administration (OSHA) requirements which apply to District operations. All district OSHA written plans receive yearly review for compliance, in order to both protect employees from injury as well as avoid OSHA fines and/or negative inspections.

**Goal 5: Stabilize fund**

If current revenue and expenditure trends continue, the fund's general reserve (excluding employee group reserves and the Wellness Clinic) will be depleted in a few years. During 2010-11, Risk Management and Financial Services staff will develop a proposal to stabilize the fund, which will be implemented by 2012–13.

**MAJOR FUNCTIONS**

**Risk Management**

- Administration and management of the district's facilities and identification of existing and potential risks. Monitor, identify and assess new areas of risk or potential liabilities and develop recommendations and implementation of new policies, procedures and other measures aimed at reducing risk

## **OTHER FUNDS—INSURANCE RESERVE FUND**

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- Manage all district insured property losses and claims. Oversee selection of district's insurance carriers, manage claims recovery, including recovery for damage to district property by third parties
- Prepare and distribute district-wide annual risk report
- Management and oversight of district's Emergency Response Plan and response team
- Management and oversight of School Resource Officer Program including relationships with the Eugene Police Department

### **Employee Benefits**

- Administration and management of the district's benefits programs for employees and retirees, including health insurance, life and disability insurance, employee assistance and wellness programs
- Chair district's Joint Benefits Committee, and district Wellness Committee
- Manage premium collection from employees and retirees as well as premium payments to carriers
- Data reporting to outside agencies related to employee benefits
- Manage processes, communications and customer service matters related to annual insurance Open Enrollment period as well as qualified status changes throughout the year

- Oversight of district Wellness Clinic administration
- Provide technical supervision for the Licensed and Classified Benefit Coordinator positions
- Provide fiscal support for the district Joint Benefits Committee operations
- Oversee district Flexible Spending Account administration

### **Occupational Safety and Health**

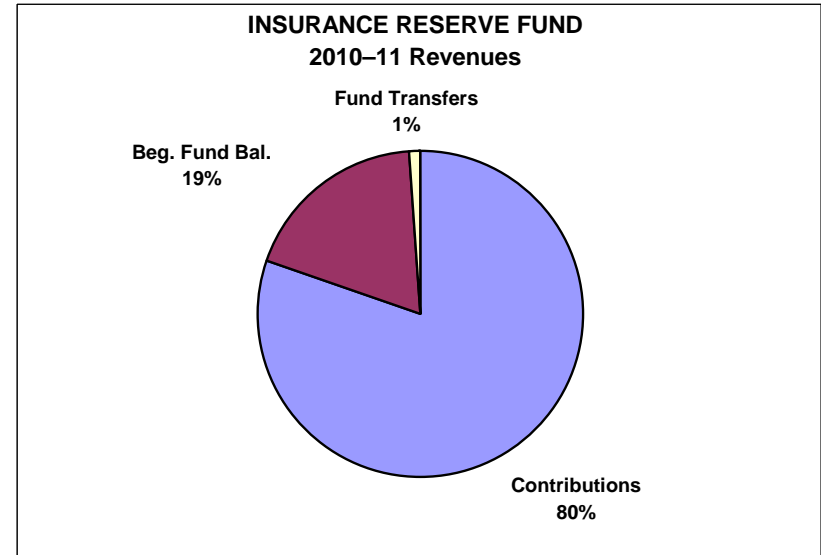
- Manage all OSHA mandated programs, develop and maintain district's policies and procedures related to safety
- Manage all Worker's Compensation claims, ensure all financial reimbursements possible from Preferred Worker and EAIP are identified and recovered
- Identify and manage light duty placements for injured district employees, provide financial support for district departments by absorbing injured employee salary cost during light duty status
- Chair district's Safety Committee, ensure compliance with OR-OSHA safety committee regulations, provide training to members, investigate injury losses and act in all possible preventative ways to lessen/eliminate employee injuries
- Manage unemployment claims for the district
- Prepare and maintain required injury logs for the district

### **Employee Leaves**

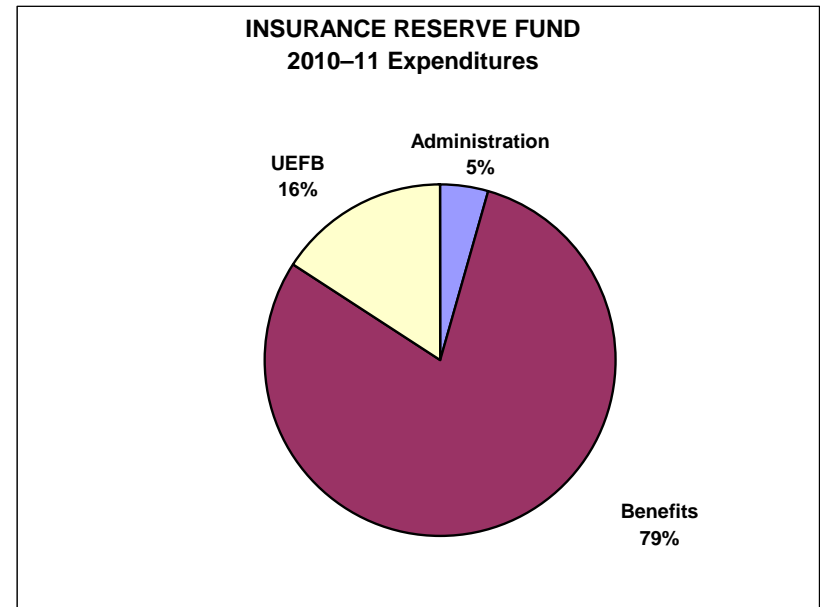
- Manage compliance with federal and state laws regarding Family Medical Leave Act and Oregon Family Leave Act leaves for employees
- Manage employee personal, professional and contractual leaves
- Responsible for updating district policy regarding employee leaves
- Supervise coordination of employee benefits during approved leaves
- Monitor leave compliance with the Americans with Disabilities Act, Bureau of Labor and Industries, and district collective bargaining agreements
- Collaborate with district insurance carriers for employee long term disability claims
- Manage and implement preventative options for employees with non-work related injuries, to include workstation modifications, physical accommodations, and preventative options

**OTHER FUNDS—INSURANCE RESERVE FUND**

	07-08	08-09	09-10	10-11
<b>REVENUE</b>	Actual	Actual	Budget	Adopted
Interest	313,133	167,002	84,642	38,661
Contributions	26,846,525	28,855,410	32,658,595	39,031,774
State Revenue	77,349	24,969	0	0
Fund Transfers	599,055	571,202	568,000	580,000
Beg. Fund Bal.	10,007,481	8,967,767	10,083,618	9,070,435
<b>TOTAL</b>	<b>37,843,543</b>	<b>38,586,350</b>	<b>43,394,855</b>	<b>48,720,870</b>



	07-08	08-09	09-10	10-11
<b>EXPENDITURES</b>	Actual	Actual	Budget	Adopted
Salaries	378,503	380,806	349,845	360,896
Benefits	25,889,214	27,194,440	33,541,859	38,745,239
Purch Svcs	508,191	764,150	523,946	502,967
Supplies	162,677	252,109	100,679	100,679
Equipment	414,348	0	10,000	10,000
Other	203,492	72,386	296,500	296,500
Transfers	1,319,351	506,259	500,000	360,760
Contingency	0	0	600,000	600,000
UEFB	8,967,767	9,416,200	7,472,026	7,743,829
<b>TOTAL</b>	<b>37,843,543</b>	<b>38,586,350</b>	<b>43,394,855</b>	<b>48,720,870</b>



**DISTRICT RETIREMENT FUND**

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**DESCRIPTION**

The District Retirement Fund was established in 1991–92 to account for the district's obligation related to supplemental retirement benefits. Starting in 2003–04, the fund also accounts for a Public Employees Retirement System (PERS) Reserve. This reserve was built by savings from lower employer rates in the 2003–05 biennium and was partially used to buy down higher rates in the 2005–2007 biennium. An additional \$1 million was transferred into the PERS Reserve in 2009-10 resulting in a balance of approximately \$3.5 million to offset PERS costs in future years.

The supplemental retirement program, which was established in 1978, provides monthly cash payments and/or insurance benefits for eligible employees who retire before age 65. Benefit levels and eligibility have been bargained and vary among the different employee groups. This program ended in July 1996 for administrators and July 1998 for teachers. The fund provides benefits for most administrators and teachers hired before those dates, as well as a limited contribution to health premiums for retired classified employees.

**FINANCIAL HIGHLIGHTS AND PROGRAM CHANGES**

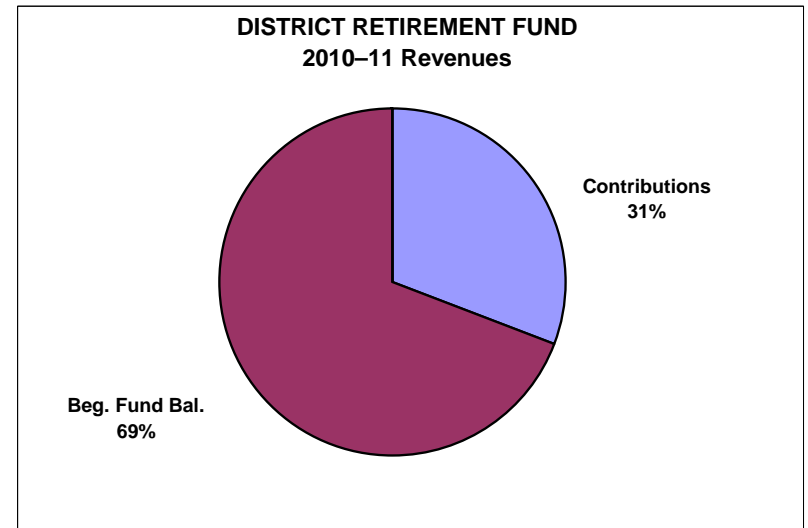
Expenditures budgeted in this fund for early retirement costs amount to 3.7% of the district budget for salaries. This is the amount needed to cover projected retirement benefits for 2010–11. Revenue to the fund comes from an assessment on wages from all district funds that include staff. As a general fund budget reduction strategy, fund reserves will be used to meet payment obligations that are projected to be higher than the assessment on wages.

**USE OF PERS RESERVE**

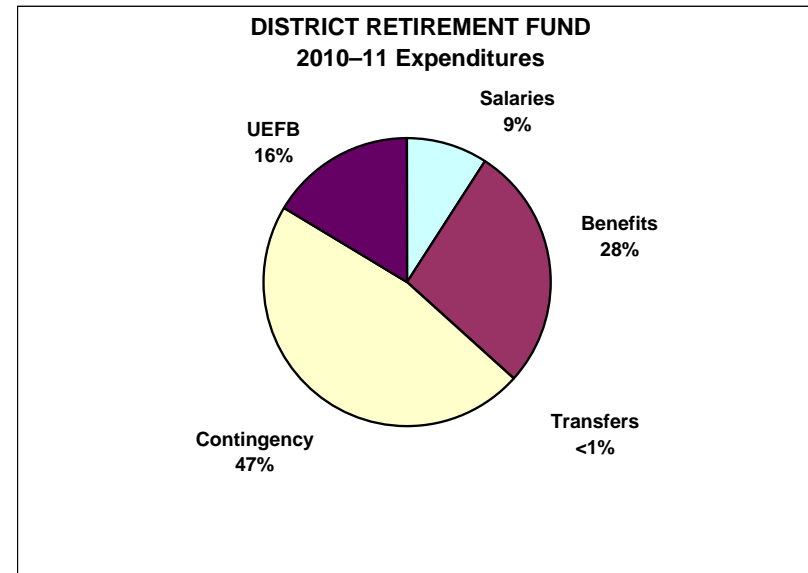
The PERS Reserve was created in 2003–04 to hold savings from a rate reduction in the 2003–05 biennium. Most of the savings were returned to the general fund to offset rate increases in the 2005–07 biennium. A balance of \$3.5 million remains because the actual rate increase was less than originally projected and an additional \$1 million was transferred in 2009-10. These funds are budgeted in a reserve to help offset rate increases which are anticipated for the 2011-13 biennium.

**OTHER FUNDS—DISTRICT RETIREMENT FUND**

	07-08	08-09	09-10	10-11
<b>REVENUE</b>	Actual	Actual	Budget	Adopted
Contributions	3,384,779	3,211,816	2,800,000	2,800,000
Fund Transfers	430,000	0	0	0
Beg. Fund Bal.	<u>6,775,053</u>	<u>6,730,884</u>	<u>5,654,081</u>	<u>6,278,474</u>
<b>TOTAL</b>	<b>10,589,832</b>	<b>9,942,700</b>	<b>8,454,081</b>	<b>9,078,474</b>



	07-08	08-09	09-10	10-11
<b>EXPENDITURES</b>	Actual	Actual	Budget	Adopted
Salaries	1,204,086	1,335,756	956,561	837,447
Benefits	2,654,862	2,677,104	2,544,606	2,500,241
Transfers	0	0	1,000	1,000
Contingency	0	0	3,013,222 <sup>1</sup>	4,263,222 <sup>1</sup>
UEFB	<u>6,730,884</u>	<u>5,929,840</u>	<u>1,938,692</u>	<u>1,476,564</u>
<b>TOTAL</b>	<b>10,589,832</b>	<b>9,942,700</b>	<b>8,454,081</b>	<b>9,078,474</b>



<sup>1</sup> Includes \$2,513,222 and \$3,513,322 PERS Reserve in 2009-10 and 2010-11 respectively





 Capital Improvement  
Program

**CAPITAL IMPROVEMENT PROGRAM**

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## **CAPITAL PROJECTS FUND**

### **INTRODUCTION**

Since bond funds approved by voters in 2002 will have been fully expended by the end of 2009-10, the 2010-11 capital budget reflects only critically needed construction activity funded from remaining capital reserves.

The capital budget includes funding for a preventive maintenance program, financed with the proceeds from the sale of surplus properties. The budget also includes remaining Capital Improvement Program (CIP) staffing previously funded from bond proceeds.

Completion of capital projects funded with the 2002 bonds represents the conclusion of the first phase of the 2002 Long Range Facilities Plan. The district is preparing to review and update this plan and establish a time line for a capital bond measure in 2011 or after.

### **THE CAPITAL PROJECTS FUND**

Capital improvements and repairs valued at \$5,000 or more are typically budgeted in the capital projects fund. Projects are funded with voter-approved bonds, the sale or lease of district properties, state resources, general fund resources, and other income.

Budgeted 2010-11 expenditures include:

- \$1.6 million in building system repairs and upgrades, and related staffing, funded from state and local resources which includes \$335,000 for exterior painting, \$805,000 in miscellaneous projects, and \$500,000 for replacement of aged telephone and central computing equipment.

- \$3.5 million in additional capital projects funded from proceeds of the sale of surplus property. Projects include roofing, seismic improvements, replacement of two synthetic surface high school fields, and upgrades to the SEHS baseball facility.
- \$390,000 for preventive maintenance plus \$498,000 for CIP staffing from the proceeds of the sale of surplus properties. CIP staffing was formerly funded from bond proceeds.
- \$2.0 million to support the implementation of potential school consolidation decisions, including potential construction costs, from proceeds from sale of surplus properties.
- \$500,000 transfer of proceeds from the sale of surplus properties to the general fund to support district operations.

A total of 14.7 FTE are budgeted in the Capital Projects Fund for activities including project management, land use and long range planning, and preventive maintenance.

Sources of funding include:

#### *Local Reimbursements*

Youth sports organizations such as KidSports and American Youth Soccer Organization make payments to offset the cost of upgrading district athletic facilities. Energy conservation incentive grants are also budgeted to pay for costs not eligible for bond funding.

#### *Revenue from Other Local Governments*

Fees from the City of Eugene for the use of the high school and middle school athletic fields are

budgeted to support field maintenance.

#### *Beginning Fund Balance*

Primary sources of carry-over funding include unexpended year end balances and revenue from the sale of property. Amounts are re-appropriated each year to finance additional capital projects.

### **IMPACT ON THE GENERAL FUND**

Since 2001-02, the district has transferred \$500,000 from the general fund to the capital projects fund to pay for capital repairs and improvements that do not qualify for bond funding. This transfer has not been budgeted as part of the district's two-year strategy to relieve the impact of declining revenues on general fund programs. Also part of this strategy, \$500,000 in budget authority is being transferred from the Capital Projects Fund to the general fund.

Capital projects to be completed in 2010-11 are expected to impact operating costs in the general fund in the following ways:

**Remodel Projects:** Upgrades to existing spaces and systems are expected to reduce maintenance and repair costs.

**System Replacements and Upgrades:** While some system replacements and upgrades will reduce maintenance and repair costs, others will increase the cost of operations. When a replacement or upgrade is so extensive that it effectively represents a new system (e.g., emergency egress lighting

and exterior site lighting systems), operating costs will be higher. New standards under current building codes require more elaborate systems (e.g., increased number of fixtures, new emergency generator system requiring testing and maintenance), which will also result in higher costs. The installation of automatic door openers/closers for wheel chair accessibility, security and card access systems, fire alarm systems, and fire sprinkler systems are also expected to raise maintenance demands. Initial analysis of recent heating and ventilation system upgrades indicate that energy usage has dropped 25% to 30%. Successive upgrades are targeted toward facilities that are experiencing above average operating costs to achieve highest return on investment.

**New Systems:** While many new systems installations improve safety and security and enhance the teaching and learning environment, they also increase maintenance costs and/or ongoing capital liabilities.

The replacement of new synthetic turf fields is expected to be cost neutral from an annual operating cost perspective. The benefit derived from increased school and community use of the all-weather facilities is significant but does not reflect cost savings.

New City of Eugene storm water filtration requirements for new building spaces and paving has resulted in the installation of twelve filtration systems over the past four years. These require regularly scheduled maintenance and reporting.

Landscaping requirements for new and reconstructed parking areas have significantly increased the grounds maintenance costs.

**Preventive Maintenance:** A four-member preventive maintenance team systematically inspects district buildings to ensure that building systems are working properly and that minor problems are addressed before they escalate. For example, worn bearings and drives are being replaced before mechanical systems are impacted and leaking windows are being resealed before supporting walls are damaged by moisture, each of which would have required a more costly and time-consuming response. Utility usage is reviewed and additional attention is given toward identification of opportunities to reduce energy consumption.

### **STRATEGIC FACILITIES PLANNING**

A Long Range Facilities Plan was approved by the board in February 2002. The 24-year plan was developed by the Strategic Facilities Planning Advisory Committee, a group of 21 community members, parents, students, teachers, classified staff, administrators, and school board members appointed by the superintendent, to develop a plan to address the district's aging facilities, rising facilities operating costs and declining enrollment.

The committee reviewed recommendations made by the Schools of the Future Committee (1999–00) and the School Closure, Consolidation and Replacement Committee (2000–01) as well as district financial and enrollment projections, demographic and geographic information, building operating costs, and capital needs.

The plan adopted by the board includes the following strategic direction:

- Replace or fully renovate aging elementary and middle school buildings that no longer adequately serve students.
- Remodel high schools in stages, replacing portable classrooms and improving instruction and student activity spaces.
- More closely match available space with enrollment at the elementary level, through school consolidations.
- Replace and upgrade capital systems, such as roofs, wiring, plumbing, and fire and security systems as needed to prolong the useful life of the buildings and to upgrade the technology infrastructure to support current instructional needs.
- Dispose of surplus property that will not be needed in the future for educational purposes or seek long-term leases that would financially benefit the district.
- Improve instructional spaces throughout the district.

The plan calls for four bond elections, approximately six years apart. Voters approved the first bond in May 2002; a second bond election originally planned for November 2008, is expected to be delayed until 2011 or later.

The second cycle of the Long Range Facilities Plan identified the following elements for funding:

- Replace Roosevelt Middle School.

## CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND

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- Replace one elementary school in the south region (possibly a consolidation of two schools, depending upon enrollment).
- Replace one elementary school in the north region (possibly a consolidation of two schools, depending upon enrollment).
- Replace an additional elementary school and complete the remodel of Willagillespie Elementary school.
- Make capital system upgrades, some remodels and continued staged renovations at the high schools.

The Long Range Plan further suggests that analysis of enrollment trends will be necessary to inform consolidation and replacement decisions.

### **Real Property Management**

To permit the district to take a more proactive approach to property management, the Long Range Facilities Plan calls for the biannual review and classification of real property into the following classifications:

- *In Use:* Property that houses or supports the educational program.
- *Reserve:* Property that is not in use but which is or may be needed for a definable future use. Reserve property shall be managed to preserve its use for future district requirements.
- *Surplus:* Property that may not in the judgment of the School Board be required for school purposes and may be sold or leased. This may include property currently in use for some district function that could be moved without significant

disruption to the service provided. Surplus property shall be managed to maximize the financial return to the district while taking potential community benefit into consideration.

In April 2009, the Board reviewed and made no changes to the classifications of properties that were updated in October 2002 and reviewed in 2005 and 2007.

Properties currently classified as surplus include:

- Dunn/Opportunity Center
- Bailey Hill Elementary
- Civic Stadium
- Coburg farm property

The board has initiated the Land Use Disposition Process for Civic Stadium and will decide in June 2010 whether to sell the property. The district is soliciting community input, including a Save Civic Stadium feasibility study that looks at potential uses that might preserve the stadium and ballfield.

According to board policy, net proceeds from the sale or lease of facilities will be used to acquire and develop land and/or upgrade and improve district facilities “unless the Board decides otherwise for compelling reasons.” Transfers from these funds in the annual amount of \$500,000 were approved for 2009-10 and 2010-11 to support general fund operations in order to help offset budget deficits due to the struggling economy.

### **Shaping 4J's Future**

In March 2008 the school board approved district-wide strategies to address how and where to provide instructional programs to best serve students in the future, in light of declining enrollment and changing student demographics and needs.

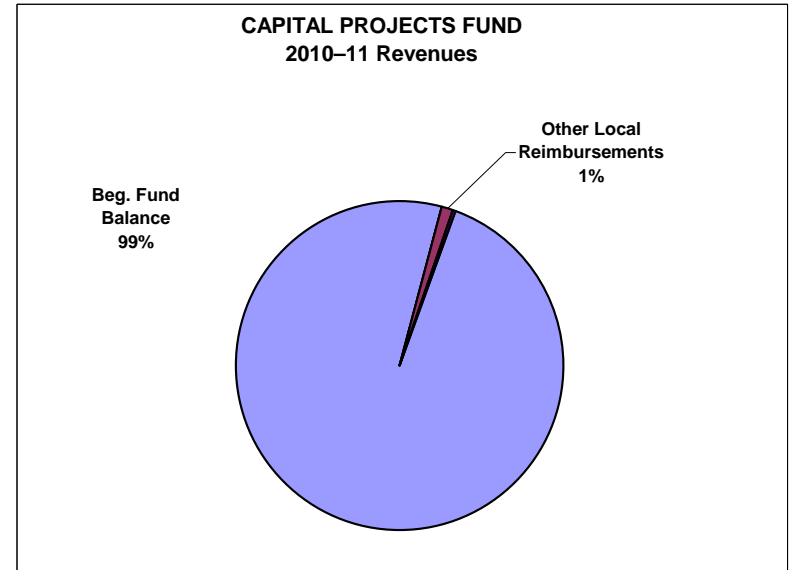
Strategies impacting facilities include the following:

- Move Family School grades 1-5 to the Jefferson building to share a facility with the Arts and Technology Academy, in 2009-10
- Retain Meadowlark at its current site and move Buena Vista Spanish Immersion school to another site in the Sheldon region by 2012-13.
- Relocate Eastside Alternative School to the Harris site in 2008-09. Consolidate schools in 2009-10.
- Close the Fox Hollow building and move Charlemagne French Immersion School to a more centrally located site for 2010-11 or later.
- Decommission the aging Willard building at the end of the 2010-11 school year. The two charter schools leasing the building (The Village School and Ridgeline Montessori Public Charter School) will move to new locations. The district intends to retain the site for a future school use.

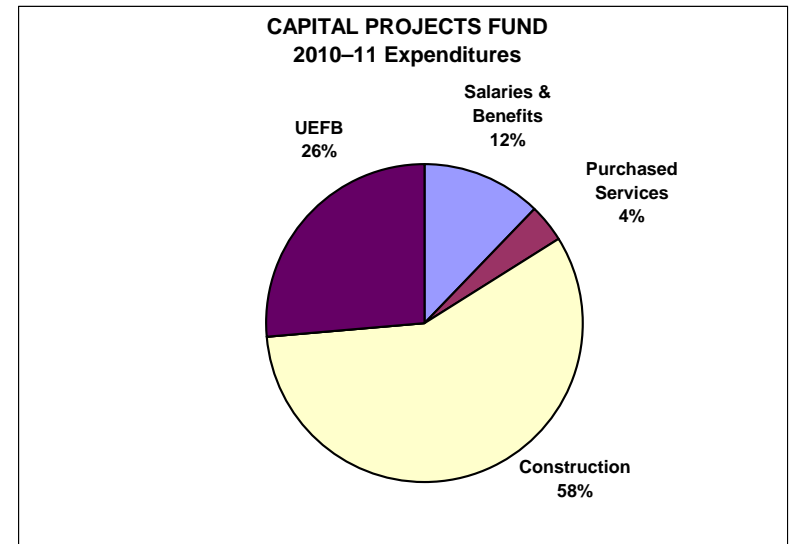
Further Board action on *Shaping 4J's Future* recommendations will shape the content of the second bond election envisioned in the Long Range Facilities Plan.

**CAPITAL IMPROVEMENT PROGRAM — CAPITAL PROJECTS FUND**

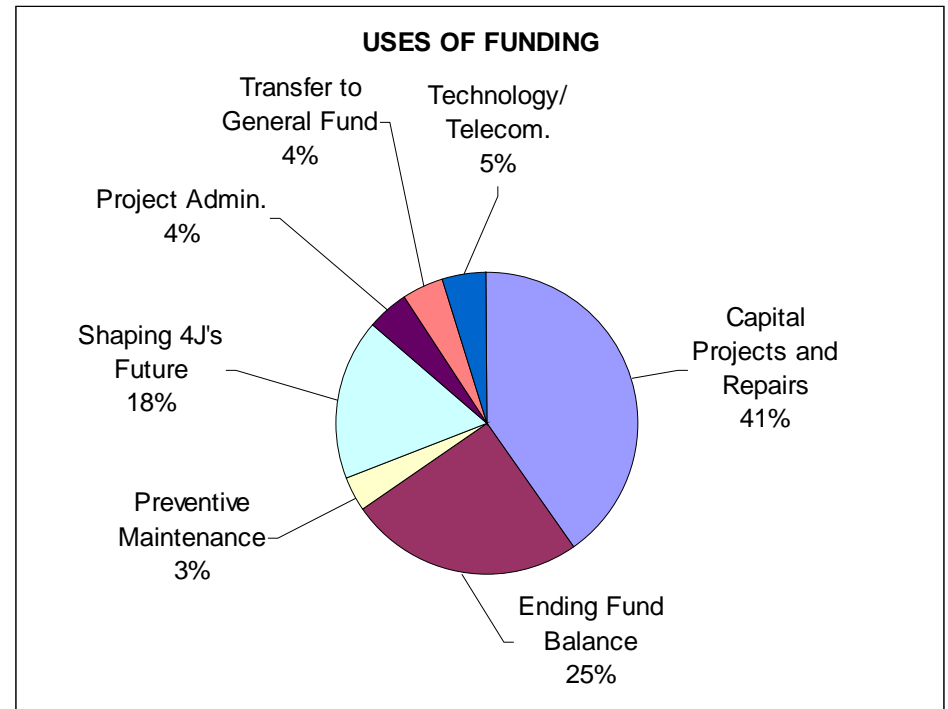
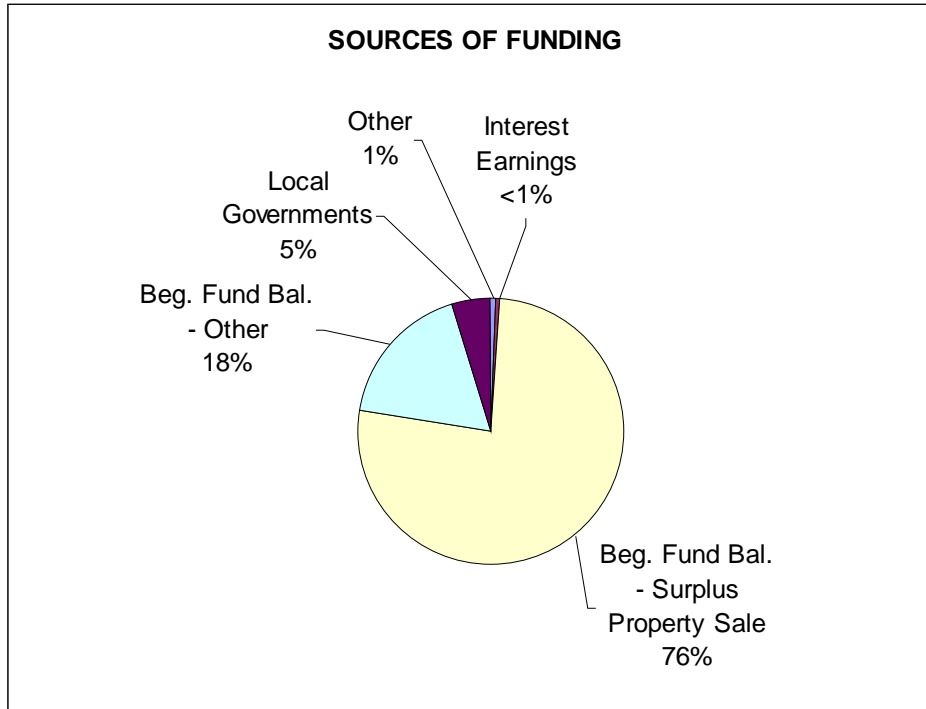
<b>REVENUE</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Bond Proceeds	0	0	0	0
Sale / Lease of Assets	0	0	0	0
General Fund Transfer	520,000	0	0	0
Other State Sources	0	0	0	0
Other Intermediate Sources	0	0	0	0
Other Local Reimbursements	96,779	181,128	200,000	90,000
Interest Earnings	699,054	476,198	52,975	40,000
Fund Raising	0	0	0	0
Other Local Gov Units	32,478	2,179,827	30,000	530,000
Beg. Fund Balance	<u>31,612,846</u>	<u>23,724,149</u>	<u>16,916,266</u>	<u>10,713,887</u>
<b>TOTAL</b>	<b>32,961,157</b>	<b>26,561,302</b>	<b>17,199,241</b>	<b>11,373,887</b>



<b>EXPENDITURES</b>	07-08 Actual	08-09 Actual	09-10 Budget	10-11 Adopted
Salaries	857,018	864,312	779,802	845,013
Benefits	446,435	508,566	430,111	468,078
Purch Svcs	2,947,896	1,472,073	239,000	419,663
Supplies	757,515	1,143,693	40,337	40,337
Construction	4,227,591	5,696,207	9,993,882	6,236,595
Other	553	1,064	0	0
Transfers	0	500,000	500,000	500,000
Contingency	0	0	0	0
UEFB	<u>23,724,149</u>	<u>16,375,387</u>	<u>5,216,109</u>	<u>2,864,201</u>
<b>TOTAL</b>	<b>32,961,157</b>	<b>26,561,302</b>	<b>17,199,241</b>	<b>11,373,887</b>



**SOURCES AND USES OF CAPITAL FUNDING**



**Sources of Capital Funding**

Interest Earnings	\$40,000
Other Local Reimbursements	90,000
Revenue from Other Local Gov. Units	530,000
Beg. Fund Balance:	10,713,887
Sale of Assets	8,689,479
Other	2,024,408

**Total Budget** **\$11,373,887**

**Uses of Capital Funding**

Capital Projects/Repairs/Fields	\$4,576,071
Potential School Consolidation Needs	2,000,000
Project Management/Administration	503,079
Telecommunications/Technology Upgrades	500,000
Transfer to General Fund	500,000
Preventive Maintenance	390,199
State-Funded Technology Infrastructure	40,337
Unappropriated Ending Fund Balance	2,864,201

**Total Budget** **\$11,373,887**

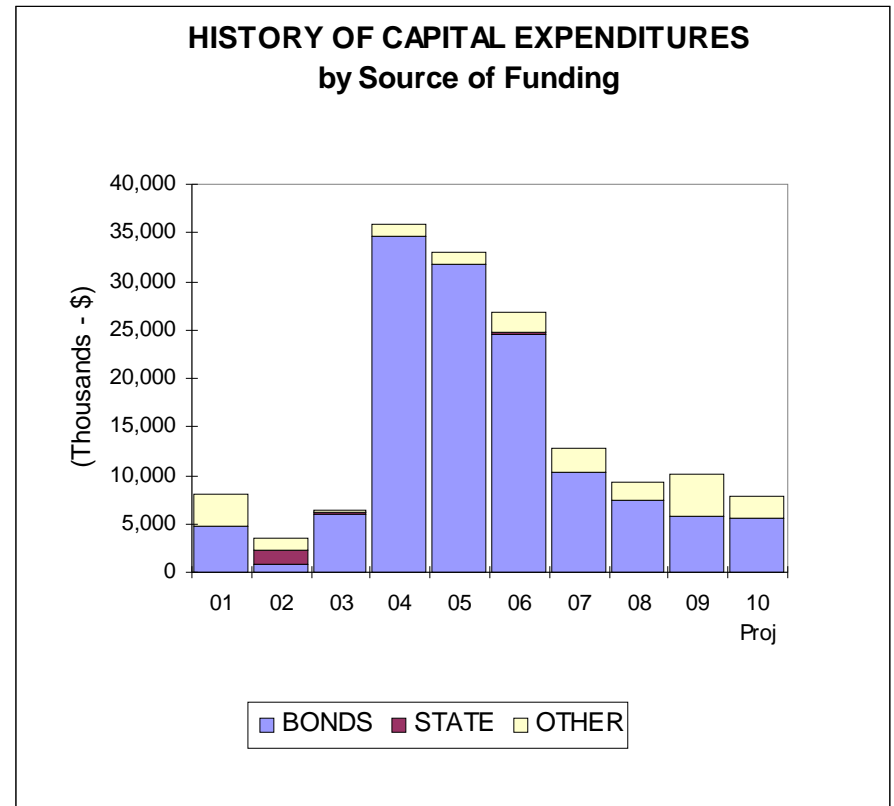
**CAPITAL IMPROVEMENT PROGRAM**

**HISTORY OF CAPITAL IMPROVEMENT PROGRAM EXPENDITURES**

	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Projected</b>	<b>2010-11 Budgeted</b>
<b>Capital Projects</b>				
Bond Funded Projects	\$7,336,508	\$5,828,603	\$5,584,000	
Non-Bond Projects	1,860,212	4,354,314	2,327,000	\$8,469,349
State Funded Projects	40,277	2,997		40,337
<b>Total</b>	<b>\$9,236,997</b>	<b>\$10,185,914</b>	<b>\$7,911,000</b>	<b>\$8,509,686</b>

The district's history of capital expenditures shows the strong, positive impact of voter-approved bonds on its ability to make improvements to buildings and grounds. Prior to bond issuance in 1993, typical annual expenditures ranged from \$1 million to \$3 million. The adjacent graph highlights the impact of bond issuance, with construction of new elementary and middle schools in the first years of the 2002 bond prominent in the spending history. Expenditures from 2001 and 2002 reflect the 1999 \$12.2 million bond issue, funding from the City of Eugene, and resources provided by the state. Spending from 2002–03 through 2009-10 represents the implementation of the capital improvement program funded with \$116 million bond levy approved by voters in May 2002. Bond proceeds are projected to be fully expended by June 2010.

Expenditures budgeted for 2010-11 include \$4,071,258 in capital construction costs, \$540,337 for telecommunications and technology upgrades, \$503,079 in project and bond administration costs, and \$504,813 in other staffing and administration costs. Other costs include a \$2.0 million construction allowance related to potential school closure and consolidation as recommended by the *Shaping 4J's Future* strategic planning process; a \$500,000 transfer to the general fund to support district operations; and \$390,199 for the preventive maintenance program. State-funded projects represent the balance of state capital funding provided in previous biennia to support technology infrastructure.





**CAPITAL ASSETS**

**CAPITAL ASSETS**

The district owns 43 real properties, including 684 acres of land and buildings. Facilities represent approximately three million square feet of building space and \$455 million of value (estimated replacement value for insurance purposes). The average age of school buildings is 50 years, with an age range from 4 to 84 years.

Thirty-six properties currently house district schools or central services functions. The

remaining seven include closed schools, Civic Stadium, and additional properties being held for future school use.

According to the Association of School Business Officials, the useful life of a school building is about 50 years. By this measure, about one-half of the district's buildings are nearly beyond their useful lives. Older buildings have higher operating, maintenance and repair costs. Many buildings were not constructed with high quality building materials magnifying this problem.

Adding two new elementary schools, replacing two middle schools, and selling or demolishing six elementary school sites (12% of properties) has dropped the age of the average district buildings to 50 years. Thirty percent of the district's properties are scheduled to be addressed under the current CIP, through replacement, full renovation, closure and consolidation, sale, trade or long-term lease of properties.

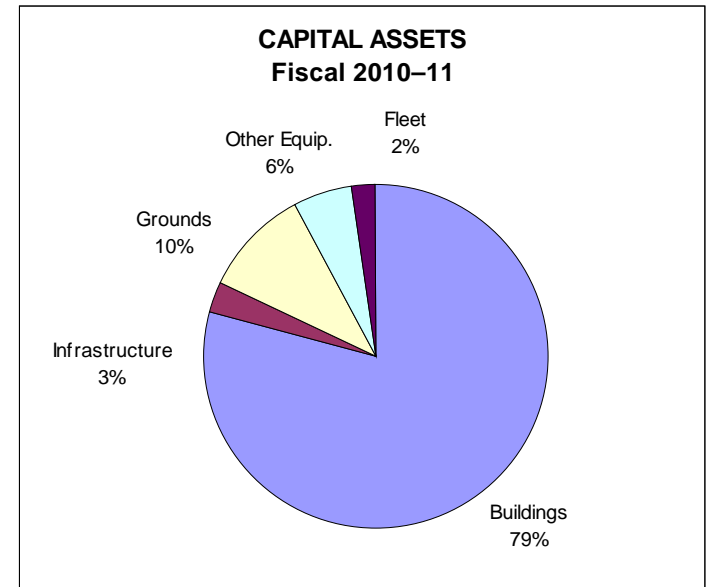
**I. Sites/Improvements**

	<b>Area</b>	<b>Value</b>
A. Infrastructure (Parking lots; sidewalks, curbs, sewers, irrigation)	74 acres	\$16,117,200
B. Buildings (40) <sup>1</sup>	68 acres/ 3,030,690 sq. ft. bldgs.	454,605,000
a. 35 School buildings <sup>2</sup>		
b. 5 Miscellaneous Bldgs. (Ed Ctr., Facilities, Transportation, Civic Stadium, First Place)		
C. Grounds <sup>3</sup>	542 acres	59,023,800
a. Improved (8 artificial turf fields, 2 skate parks, 52 ball fields; 24 running tracks; 72 football/soccer fields; 14 mi. fence)		
b. Unimproved (future sites; existing rough play areas)		
Subtotal Sites	684 acres land; 3,030,690 sq. ft. bldgs.	<b>\$529,746,000</b>

**II. Fleet/Equipment<sup>4</sup>**

**TOTAL DISTRICT ASSETS**

**\$574,043,000**



<sup>1</sup> Replacement values for buildings were calculated for insurance purposes and do not represent appraised values.

<sup>2</sup> Includes four former school buildings classified as either "Reserve" or "Surplus."

<sup>3</sup> Includes three properties totaling 75 acres which are currently being held for future use.

<sup>4</sup> See Fleet and Equipment Fund for detail.

**CAPITAL PROJECTS LISTING**

**2010-11 PROJECTS**

<b>PROJECT NUMBER</b>	<b>DEPARTMENT/ BUILDING</b>	<b>PROJECT</b>	<b>TOTAL 2010-11</b>
1	Multiple Sites	Consulting/Planning Services	\$50,000
2	Multiple Sites	Playground/Bleacher Upgrades	40,000
6	Multiple Sites	Building Modifications/Upgrades	100,000
8	Multiple Sites	Site Improvements	60,000
9	Multiple Sites	Irrigation Upgrades	20,000
10	Multiple Sites	Steam Heating Systems	15,000
11	Multiple Sites	Refinish Gym Floors	75,000
12	Multiple Sites	Repair Asphalt Surfaces	20,000
14	Multiple Sites	Upgrade Security & Card Access Systems	100,000
15	Multiple Sites	Accessibility Upgrades	60,595
20	Multiple Sites	Building Lighting Systems	40,000
21	Multiple Sites	Repair/Replace Flooring	50,000
22	Multiple Sites	Building Additions Strategic Planning	2,000,000
23	Multiple Sites	Asbestos Removal/Environmental Safety	50,000
24	Multiple Sites	Paint Building Exteriors	335,000
26	Multiple Sites	HVAC Upgrades	50,000
28	Middle/High School	Maintain Sports Fields	30,000
29	SEHS	Baseball Field Improvements	300,000
30	SEHS & NEHS	Synthetic Field Replacement	1,000,000
150	Multiple Sites	Upgrade/Replace Exterior Doors	30,000
184	Madison, Cal Young	SprinTurf Contract Reserve	59,000
185	Multiple Sites	Technology Infrastructure Upgrades	325,000
186	North Region	Telephone System Replacements	175,000
717	NEHS & Monroe	Roofing Replacement	1,627,000
	Total		\$6,611,595

## CAPITAL PROJECTS DESCRIPTIONS

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The following projects are budgeted for 2010-11. Specific work at “multiple site” projects will be identified once staff has determined where the greatest needs exist. The budget was developed to authorize the maximum amount of work that can take place during this fiscal period. (Numbers correspond to projects listed on page 162.)

**1 Consulting/Planning Services**

Fund anticipated personal services to support special projects.

**2 Playground/Bleacher Upgrades**

Improve outdated playground equipment and outdoor bleachers.

**6 Building Modifications/Upgrades**

Perform minor building remodels such as workspace remodels, time-out rooms, and remodel of classrooms to accommodate changes to programs.

**8 Site Improvements**

Repair or reconstruct sidewalks, entry ways, planter boxes and drainage at various sites throughout the district.

**9 Irrigation Upgrades**

Convert manually operated or failed irrigation systems to automatic controlled systems to support landscaping at district sites.

**10 Steam Heating Systems**

Upgrade steam heating system chemical treatment through installation of automatic chemical injection systems.

**11 Refinish Gym Floors**

Preserve wooden gym floors district-wide, screening and re-coating according to three-year schedule.

**12 Repair Asphalt Surfaces**

Repair or reconstruct deteriorated asphalt parking lots and playgrounds at a number of sites.

**14 Upgrade Security & Card Access Systems**

Install card access systems at Monroe and Kelly Middle School and upgrade security systems as required to reduce risk of laptop computer theft.

**15 Accessibility Upgrades**

Support ADA accessibility upgrades to building entrances, restrooms, cafeterias, and gymnasiums to provide reasonable access to physically challenged individuals.

**20 Building Lighting Systems**

Funding is allocated to replace old metal halide fixtures, as required, and to replace lamps and failed ballasts in classrooms at multiple sites.

**21 Repair / Replace Flooring**

Replace flooring and remove related asbestos to maintain floor surfaces.

**22 Building Additions to Support Strategic Planning**

Funding for building additions to support relocation of alternative schools, consolidations and boundary changes that may occur as a result of *Shaping 4J's Future* recommendations.

**23 Asbestos Removal/Environmental Safety**

Funds support the abatement and removal of asbestos materials, lead paint and other environmental hazards.

**24 Paint Building Exteriors**

Paint buildings to preserve building structures and maintain finishes in accordance with seven to eight year schedule.

**26 HVAC Upgrades**

Upgrade HVAC systems to improve efficiency and decrease utility costs, and replace failed equipment where funding from general fund is inadequate.

**28 Maintain Sports Fields**

Repair and maintain artificial turf fields using combined capital funding and user fees from field usage.

**29 Improve Baseball Field at SEHS**

Make improvements to the baseball field at SEHS to avoid ongoing maintenance and operation costs of Civic Stadium.

**CAPITAL IMPROVEMENT PROGRAM— CAPITAL PROJECTS DESCRIPTIONS**

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**30 Replace Synthetic Turf Fields**

The synthetic turf fields at the high schools are 10 years old and at or near the end of their useful lives. The two fields most in need of replacement are SEHS and NEHS. The Sheldon and Churchill field replacements will be deferred at least one year. The replacement costs are shared equally with the City of Eugene.

**150 Upgrade/Replace Exterior Doors**

Replace exterior doors as needed, which must be replaced more frequently than other building components.

**184 Artificial Turf Contract Reserve**

Reserve funds due to SprinTurf for artificial turf fields located at Madison and Cal Young Middle Schools. Contract Reserve guarantees performance of SprinTurf on an extended 10 year warranty and is in lieu of liquidated damages for late completion.

**185 Technology Infrastructure Upgrades**

Funding is provided to replace outdated and/or failed equipment as needed. This includes central servers, network equipment (hubs, routers, etc.) that support schools and central services.

**186 Telephone Equipment Replacement**

Replace obsolete telephone systems at north region elementary schools and at Kelly Middle School. This will allow for better control of telephone line costs (reduction) in the region and will provide spare equipment for continued maintenance and repair of similar (obsolete) systems in other regions.

**717 Roofing Replacement**

Replace roofing at Monroe Middle School and North Eugene High School. Perform deferred seismic upgrades at Monroe. These roofs are requiring excessive maintenance and are over 20 years old.



 Program Budget  
Detail — All Funds

**PROGRAM BUDGET DETAIL - ALL FUNDS**

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**PROGRAM BUDGET DETAIL—GENERAL FUND**

**GENERAL FUND**

General Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual 2007 - 2008	Revenues 2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
1001	Current Year's Taxes 000	48,036,963	49,716,826	50,458,000	52,661,000	52,661,000	52,661,000	
1002	Prior Years' Taxes 000	564,940	1,024,641	970,000	1,522,000	1,522,000	1,522,000	
1004	Current Local Option Tax 000	13,303,731	13,887,541	12,796,000	11,789,000	11,789,000	11,789,000	
1005	Prior Local Option Tax 000	143,301	267,570	240,000	403,000	403,000	403,000	
1006	Penalties-Local Op Tax 000	433	45,609	25,000	60,000	60,000	60,000	
1115	Taxes/Linn County 000	41,233	40,509	40,000	40,000	40,000	40,000	
1116	Linn Local Op 000	11,974	12,722	13,000	12,000	12,000	12,000	
1118	Interest From Delinquent Taxes 000	40,166	189,394	50,000	200,000	200,000	200,000	
1227	Eugene Water & Electric Board 000	50,830	51,238	45,000	60,000	60,000	60,000	
1311	Tuition From Pupils Or Parents 000	35,567	41,540	18,000	28,000	28,000	28,000	
1312	Tuition-Other SD Within State 000	267,833	167,110	180,000	155,000	155,000	155,000	
1411	Due From Other Agencies 000				20,000	20,000	20,000	
1516	Int Earnings On Unsegregated T 000	109,881	49,812	30,000	15,000	15,000	15,000	
1517	Int Loc Opt Unseg 000	30,232	13,741	10,000	5,000	5,000	5,000	
1519	Interest Other Investments 000	3,097,452	1,176,490	750,000	300,000	300,000	300,000	
1711	Gate Receipts 000	85,121	114,667	120,000	113,000	113,000	113,000	
1730	Student Body Cards 000	87,893	70,484	85,000	70,000	70,000	70,000	

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual 2007 - 2008	Revenues 2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
1740	Athletic Participation Fees 000	296,915	307,646	269,000	275,000	275,000	275,000	
1742	Elementary Strings Particip Fe 000	7,900	7,500					
1750	Student Activity Transp. Reimb 000	191,409	133,042	190,000	155,000	155,000	155,000	
1820	Commun Svs Activ-Child Care R 000	154,269	110,879	120,000	90,000	90,000	90,000	
1911	Building Rental 000	183,582	202,618	250,000	146,000	146,000	146,000	
1913	Closed Schools Rentals 000	162,920	186,112	170,000	220,000	220,000	220,000	
1960	Adjustm-Prior Yrs Expenditures 000	22,006	-30,012					
1980	Fees Charged to Grants 000	427,462	451,035	550,000	600,000	600,000	600,000	
1992	Other Local Reimbursements 000	1,453,307	1,296,331	1,000,000	1,200,000	1,200,000	1,200,000	
1993	Charges to Other Funds 000	9,437	612					
1997	Discounts Taken 000	2,792	3,889					
1999	Miscellaneous 000	7,414	11,828	10,000	10,000	10,000	10,000	
2101	County School Funds 000	129,176	219,780	125,000	110,000	110,000	110,000	
2990	Miscellaneous Intermediate Sou 000	30,369	24,569		20,000	20,000	20,000	
3101	School Support Fund 000	69,166,492	64,442,742	61,203,000	64,465,000	65,165,000	58,365,000	
3103	Common School Fund 000	1,878,321	1,304,229	596,000	1,384,000	1,384,000	1,384,000	
3199	Other 000	759,485	2,862,720	1,150,000	1,078,000	1,078,000	1,078,000	



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual 2007 - 2008	Revenues 2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
3299 Other Restricted Grants-in-aid 000	3,666,590	3,583,686						
3910 Teacher Training 000	26,955	47,416		30,000		35,000	35,000	35,000
3990 Other Revenue From State Sourc 000	422	983						
4500 Restrictd Fed Grnts thru State 000		3,332,826				1,847,000	1,847,000	1,847,000
4513 Snack Subsidy - Fed and St 000		624						
4700 Grants-in-Aid Fed Govt Inter A 000	133,855	126,957		200,000		180,000	180,000	180,000
4801 Federal Forest Fees 000	2,777,437	2,488,977		2,133,000		2,011,000	2,011,000	2,011,000
5200 Interfund Transfers 000	1,319,351	976,634		969,000		791,000	791,000	901,760
5400 Net Working Capital 000	20,845,607	17,053,588		13,836,000		10,721,000	11,221,000	13,221,000
Total: Resources	169,561,023	166,017,105		148,631,000		152,791,000	153,991,000	149,301,760

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
1111	Primary, K-3								
	111 Licensed Salaries	11,359,560	12,068,879	206.8	11,678,729	198.1	11,250,501	11,407,551	11,019,838
	112 Classified Salaries	1,125,098	1,092,467	41.0	1,019,217	43.3	1,056,086	1,056,086	1,130,250
	121 Licensed Subs Salaries	666,145	43,151		542,142		550,003	550,003	550,003
	122 Subs-Classified Salaries	2,147	1,098				618	618	618
	123 Temps-Licensed Salaries	39,085	34,134						
	124 Temps-Classified Salaries	13,072	9,489				772	772	772
	131 Licensed Additional Salaries	35,808	48,490		3,363		3,410	3,410	3,410
	132 Classified Salaries Overtime	2,867	1,786				200	200	200
	139 Cell Phone Stipend	2							
	151 Department Head Increments	310			20,910		21,202	21,202	21,202
	1XX Salaries Total:	13,244,094	13,299,494	247.8	13,264,361	241.4	12,882,792	13,039,842	12,726,293
	211 PERS Employers Contribution	1,938,262	1,975,662		2,458,039		2,353,506	2,383,031	2,328,974
	213 Dist Contrib to Pers For Contr	427,812	493,242						
	214 PERS Debt Service Charge	429,354	569,197						
	220 Social Security Administration	979,788	989,325		1,014,721		985,471	998,896	982,588
	231 Worker's Compensation	59,842	60,400		65,047		64,412	64,412	64,412
	232 State Unemployment Insurance	25,511	26,174		39,023		51,532	51,532	51,532
	243 Tax Sheltered Annuities	139,621	160,086		192,178		184,126	184,126	184,126
	244 Insurance Benefits	2,970,162	3,115,791		3,154,077		3,088,569	3,088,569	3,344,589
	2XX Employee Benefits Total:	6,970,352	7,389,877		6,923,085		6,727,616	6,770,566	6,956,221
	319 Other Instruc Prof & Tech Svcs	82,940	6,109		398,908		742,809	742,809	387,588
	321 Equip Rep (Not Service Cntcts)	95							
	322 Repairs & Maint Svcs (Cntrcts)		734		2,385		7,385	7,385	7,385
	324 Rentals	2,160	644		2,385		4,329	4,329	4,329
	341 Travel - Local In-District		1,052		800		1,000	1,000	1,000
	342 Travel & Exp Out Of District	1,017							
	346 In-District Expense	249							
	353 Postage	4,438	3,729		3,350		3,352	3,352	3,352
	389 Other Non-Instruc Services	280	500						
	3XX Purchased Services Total:	91,179	12,768		407,828		758,875	758,875	403,654
	410 Supplies	254,971	251,140		278,958		278,692	278,692	240,790
	421 Textbooks	25,519	5,855		12,300		8,700	8,700	8,700
	432 Reference Books	856	41						
	440 Periodicals	657	695						
	460 Non-consumable Items	13,282	40,175		1,000		500	500	500
	470 Computer Software	18,325	1,854		1,250		1,900	1,900	1,900
	480 Computer Hardware	56,374	82,547		3,700		2,820	2,820	2,820
	4XX Supplies & Materials Total:	369,984	382,307		297,208		292,612	292,612	254,710
	640 Dues And Fees	6							
	6XX Other Objects Total:	6							
1111	Total: Primary, K-3	20,675,615	21,084,446	247.8	20,892,482	241.4	20,661,895	20,861,895	20,340,878

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1112 Intermediate Programs								
111 Licensed Salaries	5,381,427	5,343,683	95.5	5,299,979	94.4	5,326,251	5,326,251	5,326,251
112 Classified Salaries	235,278	151,817	4.5	112,248	2.8	73,549	73,549	73,549
121 Licensed Subs Salaries	147	7,410		259,567		263,200	263,200	263,200
123 Temps-Licensed Salaries		10,331						
124 Temps-Classified Salaries	471							
131 Licensed Additional Salaries	15,415	29,450						
1XX Salaries Total:	5,632,738	5,542,691	100.0	5,671,794	97.3	5,663,000	5,663,000	5,663,000
211 PERS Employers Contribution	883,254	851,632		1,045,612		1,032,004	1,032,004	1,032,004
213 Dist Contrib to Pers For Contr	169,443	195,825						
214 PERS Debt Service Charge	198,844	239,893						
220 Social Security Administration	420,609	413,530		433,893		433,218	433,218	433,218
231 Worker's Compensation	25,240	24,842		28,359		28,313	28,313	28,313
232 State Unemployment Insurance	10,946	10,820		17,016		22,648	22,648	22,648
243 Tax Sheltered Annuities	61,009	69,914		86,761		85,561	85,561	85,561
244 Insurance Benefits	1,226,433	1,230,420		1,269,773		1,260,234	1,260,234	1,260,234
2XX Employee Benefits Total:	2,995,778	3,036,876		2,881,414		2,861,978	2,861,978	2,861,978
319 Other Instruc Prof & Tech Svcs	1,602	422						
321 Equip Rep (Not Service Cntcts)	104							
322 Repairs & Maint Svcs (Cntrcts)		488		2,385		2,385	2,385	2,385
324 Rentals		409		2,385		2,385	2,385	2,385
346 In-District Expense	217	791						
353 Postage	674	538		250		250	250	250
389 Other Non-Instruc Services		-11						
3XX Purchased Services Total:	2,597	2,637		5,020		5,020	5,020	5,020
410 Supplies	137,303	137,348		137,399		143,755	143,755	143,755
421 Textbooks	29,798	2,683		7,513		4,611	4,611	4,611
440 Periodicals	41	114						
460 Non-consumable Items	7,381	2,856		1,000		1,000	1,000	1,000
470 Computer Software	18,245	923		650		1,400	1,400	1,400
480 Computer Hardware	80,921	40,438		2,500		1,920	1,920	1,920
4XX Supplies & Materials Total:	273,689	184,362		149,062		152,686	152,686	152,686
1112 Total: Intermediate Programs	8,904,802	8,766,566	100.0	8,707,290	97.3	8,682,684	8,682,684	8,682,684

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
1113 Elementary Extra-Curricular							
111 Licensed Salaries	10,642		.2	11,727	.2	11,127	11,127
112 Classified Salaries	114						
131 Licensed Additional Salaries	1,265						
152 Activity Increments	22,398	19,052		25,618			
1XX Salaries Total:	34,419	19,052	.2	37,345	.2	11,127	11,127
211 PERS Employers Contribution	5,130	2,807		7,151		2,092	2,092
213 Dist Contrib to Pers For Contr	1,357	864					
214 PERS Debt Service Charge	1,146	840					
220 Social Security Administration	2,553	1,416		2,857		851	851
231 Worker's Compensation	159	84		59		56	56
232 State Unemployment Insurance	68	37		35		45	45
243 Tax Sheltered Annuities	1			153		333	333
244 Insurance Benefits	1,939			2,145		4,732	4,732
2XX Employee Benefits Total:	12,353	6,048		12,400		8,109	8,109
410 Supplies	735	340					
4XX Supplies & Materials Total:	735	340					
1113 Total: Elementary Extra-Curricular	47,507	25,440	.2	49,745	.2	19,236	19,236

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 FTE	2010 Budget	2010 FTE	2011 Proposed	BUDGET Approved	Adopted
1121 Regular Middle School Program								
111 Licensed Salaries	8,837,380	8,975,390	149.1	8,229,501	149.6	8,327,296	8,327,296	8,191,559
112 Classified Salaries	206,635	142,791	4.0	103,936	11.1	162,755	162,755	282,321
121 Licensed Subs Salaries	322,499	20,466		434,791		440,878	440,878	440,878
122 Subs-Classified Salaries	5,335							
123 Temps-Licensed Salaries	17,357	62,241						
124 Temps-Classified Salaries	2,490	6,676						
131 Licensed Additional Salaries	14,221	14,245		23,991		21,500	21,500	21,500
132 Classified Salaries Overtime		171						
151 Department Head Increments	181,735	199,024		192,933		195,630	195,630	195,630
1XX Salaries Total:	9,587,652	9,421,004	153.1	8,985,152	160.7	9,148,059	9,148,059	9,131,888
211 PERS Employers Contribution	1,460,099	1,430,858		1,659,084		1,665,170	1,665,170	1,664,646
213 Dist Contrib to Pers For Contr	248,489	307,456						
214 PERS Debt Service Charge	331,037	400,505						
220 Social Security Administration	717,359	704,195		687,364		699,825	699,825	707,980
231 Worker's Compensation	42,868	42,023		44,487		45,744	45,744	45,744
232 State Unemployment Insurance	18,541	18,443		26,696		36,594	36,594	36,594
243 Tax Sheltered Annuities	99,504	107,472		133,884		133,739	133,739	133,739
244 Insurance Benefits	1,924,012	1,975,163		1,948,400		1,993,726	1,993,726	2,186,528
2XX Employee Benefits Total:	4,841,909	4,986,115		4,499,915		4,574,798	4,574,798	4,775,231
319 Other Instruc Prof & Tech Svcs	26,302	14,339		42,724		457,732	457,732	25,011
321 Equip Rep (Not Service Cntcts)	821	3,553		665		665	665	665
324 Rentals		100						
341 Travel - Local In-District	2,410	1,683		1,564		1,680	1,680	1,680
342 Travel & Exp Out Of District	280	1,756						
343 Student Travel		80						
346 In-District Expense	4,225	3,083						
353 Postage	2,082	2,562		2,800		2,800	2,800	2,800
389 Other Non-Instruc Services	388	1,187		750		150	150	150
3XX Purchased Services Total:	36,508	28,343		48,503		463,027	463,027	30,306
410 Supplies	258,837	224,571		248,958		249,790	249,790	224,522
421 Textbooks	20,084	17,386		2,570		3,370	3,370	3,370
422 Repair Of Textbooks		95		100		100	100	100
431 Library Books	213							
432 Reference Books	540	420				55	55	55
440 Periodicals	1,363	1,225		1,044		844	844	844
460 Non-consumable Items	25,686	32,180		3,263		475	475	475
470 Computer Software	26,966	11,310		7,115		10,604	10,604	10,604
480 Computer Hardware	284,700	203,395		11,957		9,156	9,156	9,156
4XX Supplies & Materials Total:	618,389	490,582		275,007		274,394	274,394	249,126
640 Dues And Fees		138						
6XX Other Objects Total:		138						
1121 Total: Regular Middle School Program	15,084,458	14,926,182	153.1	13,808,577	160.7	14,460,278	14,460,278	14,186,551

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
1122 Middle School Extra-Curricular						
111 Licensed Salaries	152					
112 Classified Salaries	45,103	3,341				
122 Subs-Classified Salaries	230					
123 Temps-Licensed Salaries	3,805					
124 Temps-Classified Salaries	760					
131 Licensed Additional Salaries	5,539	1,108				
132 Classified Salaries Overtime	2,921	2,452				
152 Activity Increments	74,209	71,974	99,776	104,760	104,760	104,760
153 Athletic Increments	73,508	72,748	39,048	86,544	86,544	86,544
154 Supervision-After Schl Activit	1,466	787	14,320	14,744	14,744	14,744
1XX Salaries Total:	207,693	152,410	153,144	206,048	206,048	206,048
211 PERS Employers Contribution	27,918	20,438				
213 Dist Contrib to Pers For Contr	4,424	5,335	28,488	38,736	38,736	38,736
214 PERS Debt Service Charge	6,375	6,053				
220 Social Security Administration	15,274	11,267	11,712	15,768	15,768	15,768
231 Worker's Compensation	959	685	760	1,024	1,024	1,024
232 State Unemployment Insurance	396	294	456	816	816	816
243 Tax Sheltered Annuities	256	24				
244 Insurance Benefits	13,043	447				
2XX Employee Benefits Total:	68,645	44,543	41,416	56,344	56,344	56,344
319 Other Instruc Prof & Tech Svcs	382		1,564	1,580	1,580	1,580
346 In-District Expense	152					
351 Telephone And Telegraph	203	36				
389 Other Non-Instruc Services	124					
3XX Purchased Services Total:	861	36	1,564	1,580	1,580	1,580
410 Supplies	5,565	2,854	5,534	6,540	6,540	6,540
460 Non-consumable Items		105				
480 Computer Hardware	5,622					
4XX Supplies & Materials Total:	11,187	2,959	5,534	6,540	6,540	6,540
1122 Total: Middle School Extra-Curricular	288,386	199,948	201,658	270,512	270,512	270,512

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 FTE	2010 Budget	2010 FTE	2011 Proposed	BUDGET Approved	Adopted
1131 Regular High School Program								
111 Licensed Salaries	13,122,825	12,963,695	209.7	11,932,509	203.1	11,760,382	11,760,382	11,553,007
112 Classified Salaries	447,411	443,089	11.8	317,657	18.0	310,169	310,169	503,899
121 Licensed Subs Salaries	508,477	1,314,024		434,791		440,878	440,878	440,878
122 Subs-Classified Salaries	848	477						
123 Temps-Licensed Salaries	32,832	122,432						
124 Temps-Classified Salaries	44,010	26,473						
131 Licensed Additional Salaries	49,141	40,668		2,500		32,500	32,500	32,500
132 Classified Salaries Overtime	1,709	1,618		1,000		1,000	1,000	1,000
139 Cell Phone Stipend	1,401	1,094						
151 Department Head Increments	313,544	319,454		299,012		303,196	303,196	303,196
<b>1XX Salaries Total:</b>	<b>14,522,198</b>	<b>15,233,024</b>	<b>221.5</b>	<b>12,987,469</b>	<b>221.1</b>	<b>12,848,125</b>	<b>12,848,125</b>	<b>12,834,480</b>
211 PERS Employers Contribution	2,192,287	2,205,027		2,431,207		2,355,139	2,355,139	2,356,207
213 Dist Contrib to Pers For Contr	400,604	528,025						
214 PERS Debt Service Charge	496,613	624,493						
220 Social Security Administration	1,082,760	1,140,991		998,126		980,589	980,589	992,707
231 Worker's Compensation	64,951	68,654		62,997		64,095	64,095	64,095
232 State Unemployment Insurance	28,130	29,683		37,798		51,272	51,272	51,272
243 Tax Sheltered Annuities	172,205	188,667		186,341		181,878	181,878	181,878
244 Insurance Benefits	2,879,692	2,946,031		2,824,448		2,721,711	2,721,711	3,008,801
<b>2XX Employee Benefits Total:</b>	<b>7,317,242</b>	<b>7,731,571</b>		<b>6,540,917</b>		<b>6,354,684</b>	<b>6,354,684</b>	<b>6,654,960</b>
319 Other Instruc Prof & Tech Svcs	21,904	10,492		73,281		799,187	799,187	153,670
321 Equip Rep (Not Service Cntcts)	39,108	31,255		44,407		44,707	44,707	44,707
322 Repairs & Maint Svcs (Cntrcts)	21,852	14,757		38,500		40,000	40,000	40,000
324 Rentals	300	7,041		7,500		8,000	8,000	8,000
341 Travel - Local In-District	1,011	1,884		2,906		2,000	2,000	2,000
342 Travel & Exp Out Of District	3,083	1,883		1,000		1,300	1,300	1,300
343 Student Travel	1,377	1,271		700		700	700	700
346 In-District Expense	2,184	1,558		500		500	500	500
351 Telephone And Telegraph	524	250		250		250	250	250
353 Postage	27,329	25,612		7,014		7,014	7,014	7,014
374 Other Tuition				36,364		66,004	66,004	66,004
389 Other Non-Instruc Services	24,787	8,174		3,400		3,400	3,400	3,400
<b>3XX Purchased Services Total:</b>	<b>143,459</b>	<b>103,927</b>		<b>215,822</b>		<b>973,062</b>	<b>973,062</b>	<b>327,545</b>
410 Supplies	331,467	307,562		362,772		302,712	302,712	229,434
419 Miscellaneous				200		200	200	200
421 Textbooks	23,782	18,950		6,917		10,850	10,850	10,850
422 Repair Of Textbooks		1,425		500		500	500	500
432 Reference Books	398	43						
440 Periodicals	3,338	4,394		2,334		2,533	2,533	2,533
460 Non-consumable Items	57,785	64,713		47,566		46,761	46,761	46,761
470 Computer Software	5,001	14,815		660		2,564	2,564	2,564
480 Computer Hardware	81,800	83,776				4,194	4,194	4,194
<b>4XX Supplies &amp; Materials Total:</b>	<b>503,571</b>	<b>495,678</b>		<b>420,949</b>		<b>370,314</b>	<b>370,314</b>	<b>297,036</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
542 Replacement Equipment Purchase				1,150		1,350	1,350	1,350
5XX Capital Outlay Total:				1,150		1,350	1,350	1,350
640 Dues And Fees	15,124	16,062		2,900		4,400	4,400	4,400
6XX Other Objects Total:	15,124	16,062		2,900		4,400	4,400	4,400
861 Vehicle Supplies	13,955	8,909		12,436		12,436	12,436	12,436
8XX Maintenance Supplies Total:	13,955	8,909		12,436		12,436	12,436	12,436
1131 Total: Regular High School Program	22,515,549	23,589,171	221.5	20,181,643	221.1	20,564,371	20,564,371	20,132,207



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
1132	High School Extra-Curricular								
111	Licensed Salaries	188,854	289,711	4.6	274,831	5.4	332,669	332,669	
121	Licensed Subs Salaries		24,817						
122	Subs-Classified Salaries		86						
123	Temps-Licensed Salaries	19,998							
124	Temps-Classified Salaries	28,081	16,613						
131	Licensed Additional Salaries	9,429	12,745		12,644		13,238	13,238	
132	Classified Salaries Overtime	11,199	14,079						
139	Cell Phone Stipend	2,311	2,809						
151	Department Head Increments	29,537	32,998		33,540				
152	Activity Increments	129,941	154,485		186,560		195,860	195,860	
153	Athletic Increments	1,033,427	977,688		744,104		781,212	781,212	
154	Supervision-After Schl Activit	15,940	21,325		46,692		48,092	48,092	
	<b>1XX Salaries Total:</b>	<b>1,468,717</b>	<b>1,547,356</b>	<b>4.6</b>	<b>1,298,371</b>	<b>5.4</b>	<b>1,371,071</b>	<b>1,371,071</b>	
211	PERS Employers Contribution	160,039	175,110		241,767		257,758	257,758	
213	Dist Contrib to Pers For Contr	29,611	32,803						
214	PERS Debt Service Charge	36,050	49,279						
220	Social Security Administration	108,358	115,217		99,328		104,887	104,887	
231	Worker's Compensation	6,876	8,344		6,321		6,857	6,857	
232	State Unemployment Insurance	2,824	3,022		3,795		5,480	5,480	
243	Tax Sheltered Annuities	4,879	5,248		4,167		4,887	4,887	
244	Insurance Benefits	71,278	68,490		58,431		69,451	69,451	
	<b>2XX Employee Benefits Total:</b>	<b>419,915</b>	<b>457,513</b>		<b>413,809</b>		<b>449,320</b>	<b>449,320</b>	
319	Other Instruc Prof & Tech Svcs	81,614	63,578		33,800		13,400	13,400	
321	Equip Rep (Not Service Cntcts)	1,500	4,587		3,500		4,000	4,000	
322	Repairs & Maint Svcs (Cntrcts)				288				
324	Rentals	658	14,928		17,937		17,937	17,937	
325	Electricity		17,524		9,402		9,402	9,402	
341	Travel - Local In-District	383			126		126	126	
342	Travel & Exp Out Of District	4,107	5,251						
343	Student Travel	5,083	7,493		7,800		6,925	6,925	
346	In-District Expense	1,431	25		1,479		1,114	1,114	
353	Postage	1,097	1,473		1,535		2,635	2,635	
389	Other Non-Instruc Services	17,641	32,548		43,728		72,163	72,163	
391	Football Services		16,488		16,488		16,488	16,488	
392	Clean-up, Parking & U Of O Sup		3,721		3,721		3,721	3,721	
393	Security Personnel		12,097		12,484		12,484	12,484	
397	Ambulance Service		7,604		7,604		7,604	7,604	
	<b>3XX Purchased Services Total:</b>	<b>113,514</b>	<b>187,317</b>		<b>159,892</b>		<b>167,999</b>	<b>167,999</b>	
410	Supplies	121,574	124,053		121,883		83,978	83,978	
419	Miscellaneous	15,198	12,084		14,595		13,952	13,952	
460	Non-consumable Items	5,632	13,789						
480	Computer Hardware	2,156	3,717						
	<b>4XX Supplies &amp; Materials Total:</b>	<b>144,560</b>	<b>153,643</b>		<b>136,478</b>		<b>97,930</b>	<b>97,930</b>	

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	10,577	12,648		12,325		15,630	15,630	15,630
6XX Other Objects Total:	10,577	12,648		12,325		15,630	15,630	15,630
861 Vehicle Supplies	73	218						
8XX Maintenance Supplies Total:	73	218						
1132 Total: High School Extra-Curricular	2,157,356	2,358,695	4.6	2,020,875	5.4	2,101,950	2,101,950	2,101,950

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1210 Programs For Talented & Gifted								
111 Licensed Salaries	76,839	50,931	.8	46,903	.8	47,343	47,343	47,343
121 Licensed Subs Salaries	4,383	6,552		12,172		11,559	11,559	11,559
123 Temps-Licensed Salaries		14,195						
131 Licensed Additional Salaries		3,469		5,041		5,700	5,700	5,700
151 Department Head Increments	14,601	15,942		8,140		8,253	8,253	8,253
1XX Salaries Total:	95,823	91,089	.8	72,256	.8	72,855	72,855	72,855
211 PERS Employers Contribution	10,879	12,408		13,002		12,264	12,264	12,264
213 Dist Contrib to Pers For Contr	5,638	1,513						
214 PERS Debt Service Charge	2,363	3,335						
220 Social Security Administration	6,490	6,839		5,528		5,573	5,573	5,573
231 Worker's Compensation	393	393		362		365	365	365
232 State Unemployment Insurance	170	179		217		291	291	291
243 Tax Sheltered Annuities	629	10		675		675	675	675
244 Insurance Benefits	15,421	10,004		9,952		10,171	10,171	10,171
2XX Employee Benefits Total:	41,983	34,681		29,736		29,339	29,339	29,339
319 Other Instruc Prof & Tech Svcs		3,000		9,175		9,500	9,500	9,500
341 Travel - Local In-District				214		214	214	214
342 Travel & Exp Out Of District				652		652	652	652
343 Student Travel	695							
346 In-District Expense	316	828		802		802	802	802
353 Postage				961		961	961	961
374 Other Tuition				3,736		3,000	3,000	3,000
3XX Purchased Services Total:	1,011	3,828		15,540		15,129	15,129	15,129
410 Supplies	296	189		2,401		1,180	1,180	1,180
432 Reference Books				460				
4XX Supplies & Materials Total:	296	189		2,861		1,180	1,180	1,180
640 Dues And Fees	19			480				
6XX Other Objects Total:	19			480				
1210 Total: Programs For Talented & Gifted	139,132	129,787	.8	120,873	.8	118,503	118,503	118,503

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 FTE	2010 Budget	2010 FTE	2011 Proposed	BUDGET Approved	Adopted
1220 Restrictive Programs								
111 Licensed Salaries	609,959	309,149	10.1	528,501	6.3	304,708	304,708	304,708
112 Classified Salaries	1,666,506	1,351,041	52.1	1,447,427	51.6	1,480,174	1,480,174	1,338,728
121 Licensed Subs Salaries	12,948	13,961		97,658		97,707	97,707	97,707
122 Subs-Classified Salaries	50,233	94,128						
123 Temps-Licensed Salaries	65,155	59,161		9,564		12,847	12,847	12,847
124 Temps-Classified Salaries	222,153	247,004		77,263		79,580	79,580	79,580
131 Licensed Additional Salaries	58,248	59,405		86,541		86,541	86,541	86,541
132 Classified Salaries Overtime	2,268	163						
151 Department Head Increments	6,911	7,289		2,571		2,606	2,606	2,606
1XX Salaries Total:	2,694,381	2,141,301	62.2	2,249,525	57.9	2,064,163	2,064,163	1,922,717
211 PERS Employers Contribution	315,689	244,550		399,345		358,571	358,571	331,979
213 Dist Contrib to Pers For Contr	132,634	119,756						
214 PERS Debt Service Charge	63,613	78,250						
220 Social Security Administration	199,611	159,066		165,693		150,836	150,836	138,742
231 Worker's Compensation	13,012	10,468		10,828		9,858	9,858	9,858
232 State Unemployment Insurance	5,146	4,108		6,498		7,887	7,887	7,887
243 Tax Sheltered Annuities	17,262	13,611		18,206		15,988	15,988	15,988
244 Insurance Benefits	908,343	755,349		759,574		799,467	799,467	799,467
2XX Employee Benefits Total:	1,655,310	1,385,158		1,360,144		1,342,607	1,342,607	1,303,921
319 Other Instruc Prof & Tech Svcs	438,963	455,940		5,000				
322 Repairs & Maint Svcs (Cntrcts)	432	887						
324 Rentals	40,148	21,970		21,700		21,700	21,700	21,700
331 Pupil Transp To And From Schl		858						
341 Travel - Local In-District	14,015	10,116		6,775		6,842	6,842	6,842
342 Travel & Exp Out Of District	1,223	875						
346 In-District Expense	4,928	1,061		800		800	800	800
351 Telephone And Telegraph	2,654	2,187		200		200	200	200
353 Postage	1,274	1,017		502		502	502	502
373 Tuition Private Schools		1,661		2,500		2,500	2,500	2,500
3XX Purchased Services Total:	503,637	496,572		37,477		32,544	32,544	32,544
410 Supplies	8,725	9,456		14,508		14,508	14,508	14,508
421 Textbooks	121	398						
432 Reference Books	166							
460 Non-consumable Items		219						
470 Computer Software	153							
4XX Supplies & Materials Total:	9,165	10,073		14,508		14,508	14,508	14,508
640 Dues And Fees	100							
6XX Other Objects Total:	100							
1220 Total: Restrictive Programs	4,862,593	4,033,104	62.2	3,661,654	57.9	3,453,822	3,453,822	3,273,690

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1229 Other Restrictive Programs								
111 Licensed Salaries	196,000	177,670	3.0	185,118	3.0	186,949	186,949	186,949
112 Classified Salaries		55,394	2.0	58,593	2.0	62,397	62,397	62,397
131 Licensed Additional Salaries	527	514						
1XX Salaries Total:	196,527	233,578	5.0	243,711	5.0	249,346	249,346	249,346
211 PERS Employers Contribution	30,811	43,290		45,330		46,877	46,877	46,877
213 Dist Contrib to Pers For Contr	6,721	14						
214 PERS Debt Service Charge	6,883	10,621						
220 Social Security Administration	14,702	17,743		18,644		19,075	19,075	19,075
231 Worker's Compensation	872	1,051		1,219		1,247	1,247	1,247
232 State Unemployment Insurance	384	453		731		998	998	998
243 Tax Sheltered Annuities	2,600	2,762		3,050		3,100	3,100	3,100
244 Insurance Benefits	40,704	54,010		61,980		66,050	66,050	66,050
2XX Employee Benefits Total:	103,677	129,944		130,954		137,347	137,347	137,347
319 Other Instruc Prof & Tech Svcs	19,850	16,960						
341 Travel - Local In-District	2,889	3,350						
342 Travel & Exp Out Of District		255						
346 In-District Expense		20						
3XX Purchased Services Total:	22,739	20,585						
410 Supplies	655	445						
432 Reference Books	88							
470 Computer Software	605							
4XX Supplies & Materials Total:	1,348	445						
1229 Total: Other Restrictive Programs	324,291	384,552	5.0	374,665	5.0	386,693	386,693	386,693

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1250 Less Restricted								
111 Licensed Salaries	2,924,937	2,716,801	56.6	3,111,312	60.7	3,331,707	3,331,707	3,166,414
112 Classified Salaries	1,151,967	1,211,654	43.9	1,144,860	43.9	1,187,454	1,187,454	1,187,454
121 Licensed Subs Salaries	24,000	12,238						
122 Subs-Classified Salaries	54,689	66,933		56,237		57,924	57,924	57,924
123 Temps-Licensed Salaries	372	88,598						
124 Temps-Classified Salaries	26,687	25,599						
131 Licensed Additional Salaries	4,414	6,042		10,000		10,000	10,000	10,000
132 Classified Salaries Overtime	25	729						
139 Cell Phone Stipend	222	227						
151 Department Head Increments	29,320	30,141		29,258		29,667	29,667	29,667
1XX Salaries Total:	4,216,633	4,158,962	100.5	4,351,667	104.7	4,616,752	4,616,752	4,451,459
211 PERS Employers Contribution	641,452	583,686		798,950		857,059	857,059	827,520
213 Dist Contrib to Pers For Contr	116,715	164,617						
214 PERS Debt Service Charge	145,321	169,553						
220 Social Security Administration	314,964	308,712		332,903		353,181	353,181	339,747
231 Worker's Compensation	19,526	19,145		21,757		23,085	23,085	23,085
232 State Unemployment Insurance	8,139	8,024		13,056		18,467	18,467	18,467
243 Tax Sheltered Annuities	42,705	42,801		58,593		63,445	63,445	63,445
244 Insurance Benefits	1,064,921	1,131,844		1,243,703		1,384,867	1,384,867	1,441,297
2XX Employee Benefits Total:	2,353,743	2,428,382		2,468,962		2,700,104	2,700,104	2,713,561
319 Other Instruc Prof & Tech Svcs	76,150	81,143		29,725		29,725	29,725	29,725
341 Travel - Local In-District	733	1,923						
342 Travel & Exp Out Of District	580	256						
351 Telephone And Telegraph	883	748						
3XX Purchased Services Total:	78,346	84,070		29,725		29,725	29,725	29,725
410 Supplies	997	970		847		847	847	847
421 Textbooks	554							
460 Non-consumable Items	227							
4XX Supplies & Materials Total:	1,778	970		847		847	847	847
1250 Total: Less Restricted	6,650,500	6,672,384	100.5	6,851,201	104.7	7,347,428	7,347,428	7,195,592

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
1260	Early Intervention								
	111 Licensed Salaries	33,991	34,442	1.2	61,501	1.2	71,429	71,429	71,429
	123 Temps-Licensed Salaries	12,385							
	131 Licensed Additional Salaries	5,409	8,875						
	151 Department Head Increments	2,761	2,853		2,979		3,020	3,020	3,020
	1XX Salaries Total:	54,546	46,170	1.2	64,480	1.2	74,449	74,449	74,449
	211 PERS Employers Contribution	4,066	5,126		11,993		13,997	13,997	13,997
	213 Dist Contrib to Pers For Contr	2,590	4,224						
	214 PERS Debt Service Charge	737	1,904						
	220 Social Security Administration	3,920	3,423		4,933		5,695	5,695	5,695
	231 Worker's Compensation	242	211		323		372	372	372
	232 State Unemployment Insurance	99	91		194		298	298	298
	243 Tax Sheltered Annuities	360	497		1,080		1,080	1,080	1,080
	244 Insurance Benefits	9,119	8,615		15,144		15,348	15,348	15,348
	2XX Employee Benefits Total:	21,133	24,091		33,667		36,790	36,790	36,790
	319 Other Instruc Prof & Tech Svcs	49,498	25,449						
	341 Travel - Local In-District	794	473						
	353 Postage	358	136						
	389 Other Non-Instruc Services		90						
	3XX Purchased Services Total:	50,650	26,148						
	410 Supplies	1,523	1,847		1,006		1,006	1,006	1,006
	4XX Supplies & Materials Total:	1,523	1,847		1,006		1,006	1,006	1,006
1260	Total: Early Intervention	127,852	98,256	1.2	99,153	1.2	112,245	112,245	112,245

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
1271 Remediation								
111 Licensed Salaries	32,478	21,996	1.6	91,829				
112 Classified Salaries	44,215	109,376	1.1	27,979				
124 Temps-Classified Salaries		1,517						
1XX Salaries Total:	76,693	132,889	2.6	119,808				
211 PERS Employers Contribution	9,969	15,144		22,406				
213 Dist Contrib to Pers For Contr	5,018	8,539						
214 PERS Debt Service Charge	1,941	5,251						
220 Social Security Administration	5,747	9,499		11,392				
231 Worker's Compensation	362	647		745				
232 State Unemployment Insurance	150	248		447				
243 Tax Sheltered Annuities	833	844		2,047				
244 Insurance Benefits	19,413	41,607		38,786				
2XX Employee Benefits Total:	43,433	81,779		75,823				
319 Other Instruc Prof & Tech Svcs						172,380	172,380	172,380
341 Travel - Local In-District	31							
3XX Purchased Services Total:	31					172,380	172,380	172,380
410 Supplies				12,025				
421 Textbooks		6,717						
4XX Supplies & Materials Total:		6,717		12,025				
640 Dues And Fees	10							
6XX Other Objects Total:	10							
1271 Total: Remediation	120,167	221,385	2.6	207,656		172,380	172,380	172,380



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T	Adopted
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved
1280	Alternative Education							
111	Licensed Salaries	606,525	784,393	9.5	577,367	9.9	599,163	599,163
112	Classified Salaries	65,649	131,860	1.1	31,067	1.4	41,874	41,874
113	Administrators		3,998					
121	Licensed Subs Salaries	9,966	23,721		44,046		42,373	42,373
122	Subs-Classified Salaries	3,426			12,744			
123	Temps-Licensed Salaries	39,985	37,748					
124	Temps-Classified Salaries	3,938	6,370					
131	Licensed Additional Salaries	7,665	13,061		7,397		3,963	3,963
132	Classified Salaries Overtime	116						
139	Cell Phone Stipend	258	254					
151	Department Head Increments	6,924						
	1XX Salaries Total:	744,452	1,001,405	10.5	672,621	11.2	687,373	687,373
211	PERS Employers Contribution	111,834	150,842		121,152		123,972	123,972
213	Dist Contrib to Pers For Contr	15,943	31,166					
214	PERS Debt Service Charge	25,825	41,723					
220	Social Security Administration	55,413	73,457		51,455		52,584	52,584
231	Worker's Compensation	3,378	4,526		3,364		3,436	3,436
232	State Unemployment Insurance	1,440	1,912		2,018		2,750	2,750
243	Tax Sheltered Annuities	8,534	16,683		8,696		9,149	9,149
244	Insurance Benefits	154,058	211,875		134,083		147,370	147,370
	2XX Employee Benefits Total:	376,425	532,184		320,768		339,261	339,261
319	Other Instruc Prof & Tech Svcs	17,429	2,067		82,496		82,368	82,368
322	Repairs & Maint Svcs (Cntrcts)	129	749		567			
324	Rentals	5						
331	Pupil Transp To And From Schl	19			1,214			
341	Travel - Local In-District	345	4,362		341			
342	Travel & Exp Out Of District	5,136	5,869		568			
343	Student Travel		258					
346	In-District Expense	5,378	5,058		568		568	568
351	Telephone And Telegraph		124					
353	Postage	694	207		124			
371	Tuition/Other Dist In-State	81,651	137,909		90,000		90,000	90,000
373	Tuition Private Schools	1,703,804	2,067,154		1,627,915		1,601,261	1,601,261
374	Other Tuition	32,668	43,560		50,000		50,000	50,000
389	Other Non-Instruc Services	92,107	97,475		20,000		20,000	20,000
	3XX Purchased Services Total:	1,939,365	2,364,792		1,873,793		1,844,197	1,844,197
410	Supplies	42,701	38,590		48,055		46,108	46,108
421	Textbooks	1,131	1,712		1,302			
432	Reference Books	197	49					
440	Periodicals				167			
460	Non-consumable Items	5,438	1,857					
470	Computer Software	545	10,650		111			
480	Computer Hardware	5,991	19,368					
	4XX Supplies & Materials Total:	56,003	72,226		49,635		46,108	46,108

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch		10,154						
5XX Capital Outlay Total:		10,154						
1280 Total: Alternative Education	3,116,245	3,980,761	10.5	2,916,817	11.2	2,916,939	2,916,939	2,916,939

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1288 Charter Flow-Through								
360 Charter School Payments	2,772,514	2,700,851		2,739,145		2,799,000	2,799,000	2,799,000
361 Charter School Local Option	316,229	302,720		303,216		263,300	263,300	263,300
3XX Purchased Services Total:	3,088,743	3,003,571		3,042,361		3,062,300	3,062,300	3,062,300
720 Flow-Through	47,423	30,945		30,000		40,000	40,000	40,000
7XX Transfers Total:	47,423	30,945		30,000		40,000	40,000	40,000
1288 Total: Charter Flow-Through	3,136,166	3,034,516		3,072,361		3,102,300	3,102,300	3,102,300

**PROGRAM BUDGET DETAIL—GENERAL FUND**

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JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1291 English Language Learner Pgm								
111 Licensed Salaries	606,434	776,701	13.7	796,439	14.4	832,017	832,017	832,017
112 Classified Salaries	207,139	146,397	5.9	156,778	4.6	135,862	135,862	135,862
121 Licensed Subs Salaries	20,958	8,525		5,709				
122 Subs-Classified Salaries	2,863	2,856						
123 Temps-Licensed Salaries	1,041							
124 Temps-Classified Salaries	6,782	7,045						
131 Licensed Additional Salaries	4,270	1,943						
132 Classified Salaries Overtime	81							
139 Cell Phone Stipend	636	599						
151 Department Head Increments	8,478	7,396						
1XX Salaries Total:	858,682	951,462	19.6	958,926	19.0	967,879	967,879	967,879
211 PERS Employers Contribution	117,146	128,852						
213 Dist Contrib to Pers For Contr	41,102	53,139		178,155		181,961	181,961	181,961
214 PERS Debt Service Charge	24,643	40,098						
220 Social Security Administration	63,908	70,912		73,359		74,042	74,042	74,042
231 Worker's Compensation	3,954	4,305		4,795		4,839	4,839	4,839
232 State Unemployment Insurance	1,670	1,847		2,876		3,871	3,871	3,871
243 Tax Sheltered Annuities	10,155	13,127		13,356		13,852	13,852	13,852
244 Insurance Benefits	205,591	238,515		243,794		247,556	247,556	247,556
2XX Employee Benefits Total:	468,169	550,795		516,335		526,121	526,121	526,121
319 Other Instruc Prof & Tech Svcs	4,598	1,061		5,000		1,183	1,183	1,183
322 Repairs & Maint Svcs (Cntrcts)	405	224				300	300	300
341 Travel - Local In-District	3,094	2,660				2,000	2,000	2,000
342 Travel & Exp Out Of District	900	133				2,500	2,500	2,500
346 In-District Expense	7,260	4,532		66,000		2,500	2,500	2,500
351 Telephone And Telegraph	5					350	350	350
353 Postage	56	71				200	200	200
389 Other Non-Instruc Services		4,278				12,000	12,000	12,000
3XX Purchased Services Total:	16,318	12,959		71,000		21,033	21,033	21,033
410 Supplies	4,971	2,960		7,300		3,540	3,540	3,540
421 Textbooks	9,717	4,020		25,000		11,100	11,100	11,100
431 Library Books						1,000	1,000	1,000
432 Reference Books	79	3						
440 Periodicals						1,600	1,600	1,600
460 Non-consumable Items	586	645				470	470	470
470 Computer Software	628	253				600	600	600
480 Computer Hardware	3,575	92				2,200	2,200	2,200
4XX Supplies & Materials Total:	19,556	7,973		32,300		20,510	20,510	20,510
640 Dues And Fees	79	299				200	200	200
6XX Other Objects Total:	79	299				200	200	200
1291 Total: English Language Learner Pgm	1,362,804	1,523,488	19.6	1,578,561	19.0	1,535,743	1,535,743	1,535,743

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
1294	Youth Corrections Education								
	111 Licensed Salaries	27,066	28,401	.5	29,077	.5	30,278	30,278	30,278
	1XX Salaries Total:	27,066	28,401	.5	29,077	.5	30,278	30,278	30,278
	211 PERS Employers Contribution	5,178	5,417		5,408		5,692	5,692	5,692
	214 PERS Debt Service Charge	1,270	1,330						
	220 Social Security Administration	1,927	2,124		2,224		2,316	2,316	2,316
	231 Worker's Compensation	122	127		145		151	151	151
	232 State Unemployment Insurance	50	55		87		121	121	121
	243 Tax Sheltered Annuities	1,180	1,200		450		450	450	450
	244 Insurance Benefits	8,388	6,858		6,310		6,395	6,395	6,395
	2XX Employee Benefits Total:	18,115	17,111		14,624		15,125	15,125	15,125
1294	Total: Youth Corrections Education	45,181	45,512	.5	43,701	.5	45,403	45,403	45,403

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
1460 Special Programs Summer School								
112 Classified Salaries		350						
121 Licensed Subs Salaries	3,229							
123 Temps-Licensed Salaries	17,841	27,130						
124 Temps-Classified Salaries	17,524	17,397						
131 Licensed Additional Salaries	48,543	38,757						
1XX Salaries Total:	87,137	83,634						
211 PERS Employers Contribution	8,280	7,888						
213 Dist Contrib to Pers For Contr	5,117	7,432						
214 PERS Debt Service Charge	1,342	1,742						
220 Social Security Administration	6,601	6,325						
231 Worker's Compensation	361	448						
232 State Unemployment Insurance	154	191						
243 Tax Sheltered Annuities	127	335						
244 Insurance Benefits	774	3,899						
2XX Employee Benefits Total:	22,756	28,260						
319 Other Instruc Prof & Tech Svcs				28,500				
324 Rentals		350						
342 Travel & Exp Out Of District	12,311	2,409						
346 In-District Expense	8,807	8,069						
353 Postage	250	24						
3XX Purchased Services Total:	21,368	10,852		28,500				
410 Supplies	7,462	12,216						
421 Textbooks	6,428	3,648						
4XX Supplies & Materials Total:	13,890	15,864						
1460 Total: Special Programs Summer School	145,151	138,610		28,500				

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2110 Attendance & Social Work Servi								
111 Licensed Salaries	141,367	227,809	4.6	264,367	4.6	243,331	243,331	243,331
123 Temps-Licensed Salaries		41,409						
131 Licensed Additional Salaries		5,650						
151 Department Head Increments	4,040	4,229		4,431		4,493	4,493	4,493
1XX Salaries Total:	145,407	279,097	4.6	268,798	4.6	247,824	247,824	247,824
211 PERS Employers Contribution	23,689	29,340		49,996		46,592	46,592	46,592
213 Dist Contrib to Pers For Contr	4,071	9,953						
214 PERS Debt Service Charge	5,402	8,924						
220 Social Security Administration	11,196	20,981		20,563		18,959	18,959	18,959
231 Worker's Compensation	647	1,243		1,344		1,238	1,238	1,238
232 State Unemployment Insurance	285	545		806		992	992	992
243 Tax Sheltered Annuities	2,535	4,060		4,140		4,140	4,140	4,140
244 Insurance Benefits	31,212	51,028		58,052		58,834	58,834	58,834
2XX Employee Benefits Total:	79,037	126,074		134,901		130,755	130,755	130,755
319 Other Instruc Prof & Tech Svcs						115,000	115,000	115,000
341 Travel - Local In-District	1,195	1,770						
342 Travel & Exp Out Of District	194	52						
389 Other Non-Instruc Services	9,156							
3XX Purchased Services Total:	10,545	1,822				115,000	115,000	115,000
2110 Total: Attendance & Social Work Servi	234,989	406,993	4.6	403,699	4.6	493,579	493,579	493,579

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
2115 Student Safety								
112 Classified Salaries	341,625	347,891	12.9	276,629	9.5	209,683	209,683	209,683
122 Subs-Classified Salaries		8						
124 Temps-Classified Salaries	30,391	64						
132 Classified Salaries Overtime	6,045	4,243						
1XX Salaries Total:	378,061	352,206	12.9	276,629	9.5	209,683	209,683	209,683
211 PERS Employers Contribution	39,038	43,867		51,453		39,423	39,423	39,423
213 Dist Contrib to Pers For Contr	12,765	21,420						
214 PERS Debt Service Charge	7,705	14,513						
220 Social Security Administration	27,626	25,391		21,162		16,041	16,041	16,041
231 Worker's Compensation	2,750	2,665		1,383		1,048	1,048	1,048
232 State Unemployment Insurance	718	666		831		839	839	839
243 Tax Sheltered Annuities	2,002	2,050		2,256		1,911	1,911	1,911
244 Insurance Benefits	148,749	163,790		155,455		132,145	132,145	132,145
2XX Employee Benefits Total:	241,353	274,362		232,540		191,407	191,407	191,407
389 Other Non-Instruc Services	133,343	144,698		136,000		254,389	254,389	254,389
3XX Purchased Services Total:	133,343	144,698		136,000		254,389	254,389	254,389
410 Supplies		24						
4XX Supplies & Materials Total:		24						
2115 Total: Student Safety	752,757	771,290	12.9	645,169	9.5	655,479	655,479	655,479



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2122 Guidance Services								
111 Licensed Salaries	1,593,728	1,582,528	26.2	1,483,597	22.0	1,250,165	1,250,165	1,099,898
112 Classified Salaries	59,124	26,335	1.0	26,927	.2	6,581	6,581	6,581
123 Temps-Licensed Salaries		3,582						
124 Temps-Classified Salaries	16,133							
131 Licensed Additional Salaries	475							
139 Cell Phone Stipend	296	295						
<b>1XX Salaries Total:</b>	<b>1,669,756</b>	<b>1,612,740</b>	<b>27.2</b>	<b>1,510,524</b>	<b>22.2</b>	<b>1,256,746</b>	<b>1,256,746</b>	<b>1,106,479</b>
211 PERS Employers Contribution	220,979	228,511		280,957		236,270	236,270	209,416
213 Dist Contrib to Pers For Contr	75,110	82,778						
214 PERS Debt Service Charge	46,553	69,916						
220 Social Security Administration	124,767	120,591		115,557		96,141	96,141	83,929
231 Worker's Compensation	7,489	7,232		7,551		6,284	6,284	6,284
232 State Unemployment Insurance	3,219	3,117		4,532		5,026	5,026	5,026
243 Tax Sheltered Annuities	26,398	26,428		23,737		19,819	19,819	19,819
244 Insurance Benefits	353,018	353,592		342,451		284,181	284,181	335,481
<b>2XX Employee Benefits Total:</b>	<b>857,533</b>	<b>892,165</b>		<b>774,785</b>		<b>647,721</b>	<b>647,721</b>	<b>659,955</b>
319 Other Instruc Prof & Tech Svcs				92,000		500	500	500
324 Rentals	24							
341 Travel - Local In-District		150						
342 Travel & Exp Out Of District	124	397		380		380	380	380
343 Student Travel	347							
346 In-District Expense	2,607	4,348		1,550		900	900	900
353 Postage	1,495	1,771		848		948	948	948
389 Other Non-Instruc Services		583						
<b>3XX Purchased Services Total:</b>	<b>4,597</b>	<b>7,249</b>		<b>94,778</b>		<b>2,728</b>	<b>2,728</b>	<b>2,728</b>
410 Supplies	13,077	13,208		9,674		8,991	8,991	8,991
421 Textbooks	296	252		40				
432 Reference Books	743	475		275		275	275	275
440 Periodicals		88		50		50	50	50
460 Non-consumable Items	2,137	2,203						
470 Computer Software		578		1,682		1,682	1,682	1,682
480 Computer Hardware	579	579						
<b>4XX Supplies &amp; Materials Total:</b>	<b>16,832</b>	<b>17,383</b>		<b>11,721</b>		<b>10,998</b>	<b>10,998</b>	<b>10,998</b>
640 Dues And Fees	18	205		75		75	75	75
<b>6XX Other Objects Total:</b>	<b>18</b>	<b>205</b>		<b>75</b>		<b>75</b>	<b>75</b>	<b>75</b>
<b>2122 Total: Guidance Services</b>	<b>2,548,736</b>	<b>2,529,742</b>	<b>27.2</b>	<b>2,391,883</b>	<b>22.2</b>	<b>1,918,268</b>	<b>1,918,268</b>	<b>1,780,235</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2129	Other Guidance Services								
	111 Licensed Salaries		95,678	2.1	123,176	2.1	115,174	115,174	115,174
	112 Classified Salaries		7,177						
	1XX Salaries Total:		102,855	2.1	123,176	2.1	115,174	115,174	115,174
	211 PERS Employers Contribution		14,458		22,911		21,652	21,652	21,652
	213 Dist Contrib to Pers For Contr		5,401						
	214 PERS Debt Service Charge		4,408						
	220 Social Security Administration		7,609		9,423		8,811	8,811	8,811
	231 Worker's Compensation		464		616		576	576	576
	232 State Unemployment Insurance		200		370		461	461	461
	243 Tax Sheltered Annuities		2,077		1,899		1,899	1,899	1,899
	244 Insurance Benefits		23,137		26,628		26,987	26,987	26,987
	2XX Employee Benefits Total:		57,754		61,847		60,386	60,386	60,386
	319 Other Instruc Prof & Tech Svcs	125	250						
	346 In-District Expense	1,046	330						
	3XX Purchased Services Total:	1,171	580						
	410 Supplies		57		2,600				
	4XX Supplies & Materials Total:		57		2,600				
2129	Total: Other Guidance Services	1,171	161,246	2.1	187,623	2.1	175,560	175,560	175,560

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2131	Health Services								
111	Licensed Salaries	508,021	323,620	8.9	524,592	9.6	569,481	569,481	569,481
112	Classified Salaries	165,481	166,144	6.4	171,132	6.4	178,133	178,133	178,133
121	Licensed Subs Salaries	4,994							
122	Subs-Classified Salaries				1,165		1,199	1,199	1,199
123	Temps-Licensed Salaries	642							
131	Licensed Additional Salaries	2,566			3,068		3,068	3,068	3,068
132	Classified Salaries Overtime	137	629						
151	Department Head Increments	6,924	7,132		7,092		7,191	7,191	7,191
	<b>1XX Salaries Total:</b>	<b>688,765</b>	<b>497,525</b>	<b>15.3</b>	<b>707,049</b>	<b>16.0</b>	<b>759,072</b>	<b>759,072</b>	<b>759,072</b>
211	PERS Employers Contribution	110,768	70,784		131,295		142,480	142,480	142,480
213	Dist Contrib to Pers For Contr	7,823	16,252						
214	PERS Debt Service Charge	25,954	30,676						
220	Social Security Administration	50,173	35,562		54,090		58,069	58,069	58,069
231	Worker's Compensation	3,142	1,949		3,535		3,795	3,795	3,795
232	State Unemployment Insurance	1,312	1,334		2,120		3,037	3,037	3,037
243	Tax Sheltered Annuities	8,173	9,315		9,130		9,920	9,920	9,920
244	Insurance Benefits	165,730	125,895		189,502		211,360	211,360	211,360
	<b>2XX Employee Benefits Total:</b>	<b>373,075</b>	<b>291,767</b>		<b>389,672</b>		<b>428,661</b>	<b>428,661</b>	<b>428,661</b>
319	Other Instruc Prof & Tech Svcs	3,097							
321	Equip Rep (Not Service Cntcts)	392	640		641		641	641	641
322	Repairs & Maint Svcs (Cntrcts)		170						
341	Travel - Local In-District	3,650	3,147		1,075		1,075	1,075	1,075
342	Travel & Exp Out Of District	3,286	166						
346	In-District Expense	-289	19						
351	Telephone And Telegraph	769	866						
353	Postage	585	263		577		552	552	552
389	Other Non-Instruc Services		3,333						
	<b>3XX Purchased Services Total:</b>	<b>11,490</b>	<b>8,604</b>		<b>2,293</b>		<b>2,268</b>	<b>2,268</b>	<b>2,268</b>
410	Supplies	9,770	8,078		12,696		12,696	12,696	12,696
432	Reference Books	568	254		215		215	215	215
440	Periodicals	172	161		107		107	107	107
460	Non-consumable Items	1,319	470						
470	Computer Software	246	163						
480	Computer Hardware	822	609						
	<b>4XX Supplies &amp; Materials Total:</b>	<b>12,897</b>	<b>9,735</b>		<b>13,018</b>		<b>13,018</b>	<b>13,018</b>	<b>13,018</b>
640	Dues And Fees	1,134	434		534		534	534	534
	<b>6XX Other Objects Total:</b>	<b>1,134</b>	<b>434</b>		<b>534</b>		<b>534</b>	<b>534</b>	<b>534</b>
2131	<b>Total: Health Services</b>	<b>1,087,361</b>	<b>808,065</b>	<b>15.3</b>	<b>1,112,566</b>	<b>16.0</b>	<b>1,203,553</b>	<b>1,203,553</b>	<b>1,203,553</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2132 Medical Services								
111 Licensed Salaries		3,241						
1XX Salaries Total:		3,241						
211 PERS Employers Contribution		594						
214 PERS Debt Service Charge		146						
220 Social Security Administration		229						
231 Worker's Compensation		15						
232 State Unemployment Insurance		6						
244 Insurance Benefits		658						
2XX Employee Benefits Total:		1,648						
2132 Total: Medical Services		4,889						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2139	Other Health Services								
	346 In-District Expense		159						
	389 Other Non-Instruc Services		14,012		30,000				
	3XX Purchased Services Total:		14,171		30,000				
	410 Supplies		615						
	4XX Supplies & Materials Total:		615						
2139	Total: Other Health Services		14,786		30,000				

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2142 Psychological Testing Services								
410 Supplies	3,670	3,574		6,350		6,350	6,350	6,350
4XX Supplies & Materials Total:	3,670	3,574		6,350		6,350	6,350	6,350
2142 Total: Psychological Testing Services	3,670	3,574		6,350		6,350	6,350	6,350

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
2143 Psychological Counseling Servi							
111 Licensed Salaries	582,878	625,957	13.1	800,934	13.1	802,746	802,746
123 Temps-Licensed Salaries	32,240	45,925					
131 Licensed Additional Salaries	10,250	8,293					
139 Cell Phone Stipend		246					
151 Department Head Increments	4,211	4,229		4,431		4,493	4,493
1XX Salaries Total:	629,579	684,650	13.1	805,365	13.1	807,239	807,239
211 PERS Employers Contribution	81,789	85,227		149,797		151,762	151,762
213 Dist Contrib to Pers For Contr	33,588	40,958					
214 PERS Debt Service Charge	16,383	27,076					
220 Social Security Administration	46,278	50,526		61,610		61,754	61,754
231 Worker's Compensation	2,779	3,052		4,026		4,036	4,036
232 State Unemployment Insurance	1,201	1,325		2,416		3,229	3,229
243 Tax Sheltered Annuities	9,551	9,168		11,790		11,790	11,790
244 Insurance Benefits	124,829	116,273		165,322		167,550	167,550
2XX Employee Benefits Total:	316,398	333,605		394,961		400,121	400,121
341 Travel - Local In-District	6,168	3,786					
342 Travel & Exp Out Of District	802	430					
346 In-District Expense		406					
351 Telephone And Telegraph	688	198					
3XX Purchased Services Total:	7,658	4,820					
410 Supplies	13,910	12,453		12,241		12,241	12,241
470 Computer Software	376						
4XX Supplies & Materials Total:	14,286	12,453		12,241		12,241	12,241
640 Dues And Fees	1,252	50					
6XX Other Objects Total:	1,252	50					
2143 Total: Psychological Counseling Servi	969,173	1,035,578	13.1	1,212,567	13.1	1,219,601	1,219,601

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2152 Speech Pathology Services								
111 Licensed Salaries	816,485	742,936	14.1	758,787	14.1	787,076	787,076	787,076
123 Temps-Licensed Salaries	8,797	14,067						
131 Licensed Additional Salaries	3,347	2,997						
151 Department Head Increments	4,850	5,035		5,209		5,281	5,281	5,281
1XX Salaries Total:	833,479	765,035	14.1	763,996	14.1	792,357	792,357	792,357
211 PERS Employers Contribution	97,111	95,239		142,103		148,963	148,963	148,963
213 Dist Contrib to Pers For Contr	38,209	52,146						
214 PERS Debt Service Charge	19,977	31,520						
220 Social Security Administration	62,189	56,270		58,445		60,615	60,615	60,615
231 Worker's Compensation	3,726	3,416		3,820		3,961	3,961	3,961
232 State Unemployment Insurance	1,595	1,457		2,292		3,169	3,169	3,169
243 Tax Sheltered Annuities	10,385	12,200		12,654		12,654	12,654	12,654
244 Insurance Benefits	172,701	169,947		177,437		179,827	179,827	179,827
2XX Employee Benefits Total:	405,893	422,195		396,751		409,189	409,189	409,189
321 Equip Rep (Not Service Cntcts)	1,565	1,600						
341 Travel - Local In-District	667	549						
342 Travel & Exp Out Of District	299	188						
346 In-District Expense	282	128						
353 Postage	7							
3XX Purchased Services Total:	2,820	2,465						
410 Supplies	4,690	5,536		7,636		7,636	7,636	7,636
421 Textbooks	135							
432 Reference Books	35	721						
460 Non-consumable Items	81	17						
470 Computer Software	46	608						
4XX Supplies & Materials Total:	4,987	6,882		7,636		7,636	7,636	7,636
2152 Total: Speech Pathology Services	1,247,179	1,196,577	14.1	1,168,383	14.1	1,209,182	1,209,182	1,209,182



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
2169 Misc Support Of Educational Se								
111 Licensed Salaries	280,960	297,750	4.7	282,200	5.1	310,265	310,265	310,265
112 Classified Salaries	11,767		.9	22,941				
113 Administrators	3,527							
131 Licensed Additional Salaries	4,323	3,356						
151 Department Head Increments	3,330	3,446		3,483		3,531	3,531	3,531
1XX Salaries Total:	303,907	304,552	5.6	308,624	5.1	313,796	313,796	313,796
211 PERS Employers Contribution	49,085	52,160		57,404		58,994	58,994	58,994
213 Dist Contrib to Pers For Contr	4,937	4,373						
214 PERS Debt Service Charge	11,351	13,466						
220 Social Security Administration	21,942	22,297		23,609		24,005	24,005	24,005
231 Worker's Compensation	1,335	1,350		1,543		1,569	1,569	1,569
232 State Unemployment Insurance	569	576		926		1,255	1,255	1,255
243 Tax Sheltered Annuities	3,319	2,584		4,343		4,618	4,618	4,618
244 Insurance Benefits	68,408	65,431		69,537		65,625	65,625	65,625
2XX Employee Benefits Total:	160,946	162,237		157,362		156,066	156,066	156,066
341 Travel - Local In-District	5,157	4,882						
342 Travel & Exp Out Of District		637						
351 Telephone And Telegraph	110							
3XX Purchased Services Total:	5,267	5,519						
410 Supplies	2,613	2,858		3,019		3,019	3,019	3,019
440 Periodicals	49	49						
470 Computer Software	100	62						
4XX Supplies & Materials Total:	2,762	2,969		3,019		3,019	3,019	3,019
640 Dues And Fees	298	225						
6XX Other Objects Total:	298	225						
2169 Total: Misc Support Of Educational Se	473,180	475,502	5.6	469,005	5.1	472,881	472,881	472,881

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2190	Director of Educ Services								
111	Licensed Salaries	16,866	12,789						
112	Classified Salaries	261,066	239,393	7.4	312,999	6.9	299,658	299,658	299,658
113	Administrators	373,575	399,802	3.7	338,058	3.7	341,798	341,798	341,798
121	Licensed Subs Salaries	55,020	56,390		70,473		71,459	71,459	71,459
122	Subs-Classified Salaries	3,600							
123	Temps-Licensed Salaries	20,411	18,959						
124	Temps-Classified Salaries	6,898	11,601						
131	Licensed Additional Salaries	97,263	87,580		93,441		102,354	102,354	102,354
132	Classified Salaries Overtime	594	1,110						
139	Cell Phone Stipend	1,908	2,224						
	1XX Salaries Total:	837,201	829,848	11.0	814,971	10.5	815,269	815,269	815,269
211	PERS Employers Contribution	122,906	114,506		149,049		144,412	144,412	144,412
213	Dist Contrib to Pers For Contr	30,008	27,751						
214	PERS Debt Service Charge	26,703	32,153						
220	Social Security Administration	61,770	61,460		62,345		62,369	62,369	62,369
231	Worker's Compensation	3,736	3,738		4,075		4,075	4,075	4,075
232	State Unemployment Insurance	1,600	1,612		2,444		3,259	3,259	3,259
241	Professional Fund	4,825	2,885		7,439		7,439	7,439	7,439
243	Tax Sheltered Annuities	25,145	25,974		21,627		21,218	21,218	21,218
244	Insurance Benefits	102,956	113,702		136,187		142,912	142,912	142,912
248	COSA Dues		1,420						
	2XX Employee Benefits Total:	379,649	385,201		383,166		385,684	385,684	385,684
319	Other Instruc Prof & Tech Svcs	92							
321	Equip Rep (Not Service Cntcts)	229	256						
322	Repairs & Maint Svcs (Cntrcts)	1,793	1,846		3,700		3,700	3,700	3,700
324	Rentals	1,658	1,925		2,600		2,600	2,600	2,600
341	Travel - Local In-District	2,692	1,673		32,197		32,197	32,197	32,197
342	Travel & Exp Out Of District	9,133	7,055						
346	In-District Expense	6,237	3,981						
351	Telephone And Telegraph	770	449		5,342		5,342	5,342	5,342
353	Postage	3,877	3,982		4,000		4,000	4,000	4,000
354	Advertising	502	386						
382	Legal Services	26,776	36,934						
389	Other Non-Instruc Services	19,011	31,828		1,200		1,200	1,200	1,200
	3XX Purchased Services Total:	72,770	90,315		49,039		49,039	49,039	49,039
410	Supplies	10,421	11,633		17,603		17,603	17,603	17,603
432	Reference Books	560							
440	Periodicals	112	517						
460	Non-consumable Items	1,896							
	4XX Supplies & Materials Total:	12,989	12,150		17,603		17,603	17,603	17,603
640	Dues And Fees	50	350						
	6XX Other Objects Total:	50	350						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
2190 Total: Director of Educ Services	1,302,659	1,317,864	11.0	1,264,779	10.5	1,267,595	1,267,595

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2210 Improvement Of Instruction Ser								
111 Licensed Salaries		48,333						
112 Classified Salaries		17,490						
113 Administrators	202							
121 Licensed Subs Salaries	547					180,000	180,000	180,000
123 Temps-Licensed Salaries	3,060							
124 Temps-Classified Salaries		392						
131 Licensed Additional Salaries	935	10,323				230,625	230,625	230,625
132 Classified Salaries Overtime		553						
139 Cell Phone Stipend		824						
1XX Salaries Total:	4,744	77,915				410,625	410,625	410,625
211 PERS Employers Contribution	174	13,770				55,146	55,146	55,146
213 Dist Contrib to Pers For Contr	36	100						
214 PERS Debt Service Charge	39	3,399						
220 Social Security Administration	358	5,693				31,605	31,605	31,605
231 Worker's Compensation	22	335				2,066	2,066	2,066
232 State Unemployment Insurance	9	149				1,653	1,653	1,653
243 Tax Sheltered Annuities	5	361						
244 Insurance Benefits	23	13,093				9,082	9,082	9,082
2XX Employee Benefits Total:	666	36,900				99,552	99,552	99,552
319 Other Instruc Prof & Tech Svcs		8,500		245,278				
341 Travel - Local In-District	16	10						
342 Travel & Exp Out Of District	5,437	5,289						
346 In-District Expense	463	2,172				100,000	100,000	100,000
353 Postage	13	96						
389 Other Non-Instruc Services		3,000						
3XX Purchased Services Total:	5,929	19,067		245,278		100,000	100,000	100,000
410 Supplies	2,368	2,078						
421 Textbooks	2,779							
432 Reference Books	258	2,028						
440 Periodicals		45						
470 Computer Software		283				25,000	25,000	25,000
480 Computer Hardware		9,947						
4XX Supplies & Materials Total:	5,405	14,381				25,000	25,000	25,000
640 Dues And Fees		585						
6XX Other Objects Total:		585						
2210 Total: Improvement Of Instruction Ser	16,744	148,848		245,278		635,177	635,177	635,177

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2211	Direction of Instruction Svcs								
111	Licensed Salaries	42,557	213,670	1.4	76,071	3.5	230,587	230,587	230,587
112	Classified Salaries	300,769	398,926	8.1	352,921	10.4	471,598	471,598	471,598
113	Administrators	540,207	660,845	4.6	508,818	4.5	477,346	477,346	477,346
121	Licensed Subs Salaries	19,370	5,554						
122	Subs-Classified Salaries	2,097	1,562						
123	Temps-Licensed Salaries	20,328	8,803						
124	Temps-Classified Salaries	9,746	2,690						
131	Licensed Additional Salaries	8,200	20,566		2,189				
132	Classified Salaries Overtime	93	1,457						
139	Cell Phone Stipend	2,627	3,406						
	1XX Salaries Total:	945,994	1,317,479	14.1	939,999	18.4	1,179,531	1,179,531	1,179,531
211	PERS Employers Contribution	152,802	197,284		174,839		244,346	244,346	244,346
213	Dist Contrib to Pers For Contr	8,552	28,360						
214	PERS Debt Service Charge	36,613	52,611						
220	Social Security Administration	69,338	94,787		71,911		98,591	98,591	98,591
231	Worker's Compensation	4,267	5,749		4,699		6,444	6,444	6,444
232	State Unemployment Insurance	1,868	2,573		2,820		5,155	5,155	5,155
241	Professional Fund	3,448	144		12,810		14,372	14,372	14,372
243	Tax Sheltered Annuities	50,925	48,173		37,438		49,661	49,661	49,661
244	Insurance Benefits	123,532	183,747		171,130		265,748	265,748	265,748
	2XX Employee Benefits Total:	451,345	613,428		475,647		684,317	684,317	684,317
319	Other Instruc Prof & Tech Svcs	2,700	97,089						
321	Equip Rep (Not Service Cntcts)		177						
322	Repairs & Maint Svcs (Cntrcts)	1,240	814		1,000				
324	Rentals	91	658		750				
341	Travel - Local In-District	912	2,396						
342	Travel & Exp Out Of District	13,598	5,864		3,502				
346	In-District Expense	16,223	10,727		2,500				
353	Postage	3,255	1,323		750				
354	Advertising	1,324							
383	Architect/Engineer Services		4,024						
389	Other Non-Instruc Services	29,916	49,167		49,500				
	3XX Purchased Services Total:	69,259	172,239		58,002				
410	Supplies	22,275	25,862		6,027		25,285	25,285	25,285
432	Reference Books	12,036	2,026						
440	Periodicals	150	405						
460	Non-consumable Items	823	1,515						
470	Computer Software	457	1,250						
480	Computer Hardware	168	202						
	4XX Supplies & Materials Total:	35,909	31,260		6,027		25,285	25,285	25,285
640	Dues And Fees	374	610						
	6XX Other Objects Total:	374	610						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
2211 Total: Direction of Instruction Svcs	1,502,881	2,135,016	14.1	1,479,675	18.4	1,889,133	1,889,133

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2213 Curriculum Development Svcs								
111 Licensed Salaries	16,058	5,738						
112 Classified Salaries	72,443	649	2.0	71,977				
113 Administrators	41,855							
121 Licensed Subs Salaries	1,623	4,064		1,340				
124 Temps-Classified Salaries	81	3,900						
131 Licensed Additional Salaries	10,243							
132 Classified Salaries Overtime	271							
1XX Salaries Total:	142,574	14,351	2.0	73,317				
211 PERS Employers Contribution	24,134	723		13,589				
213 Dist Contrib to Pers For Contr	2,791	1,031						
214 PERS Debt Service Charge	5,640	260						
220 Social Security Administration	10,389	1,064		5,609				
231 Worker's Compensation	651	67		367				
232 State Unemployment Insurance	271	27		220				
243 Tax Sheltered Annuities	3,433	142		350				
244 Insurance Benefits	26,504	3,602		24,174				
2XX Employee Benefits Total:	73,813	6,916		44,309				
341 Travel - Local In-District	864							
342 Travel & Exp Out Of District		1,162						
346 In-District Expense	1,067	202						
3XX Purchased Services Total:	1,931	1,364						
410 Supplies	1,295	3,242		9,000				
432 Reference Books	333							
4XX Supplies & Materials Total:	1,628	3,242		9,000				
2213 Total: Curriculum Development Svcs	219,946	25,873	2.0	126,626				

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2214 Multicultural Education								
111 Licensed Salaries		20,985	1.0	55,900	.3	13,646	13,646	13,646
112 Classified Salaries		14,310						
121 Licensed Subs Salaries		2,410						
131 Licensed Additional Salaries		434						
132 Classified Salaries Overtime		5,361						
139 Cell Phone Stipend		116						
1XX Salaries Total:		43,616	1.0	55,900	.3	13,646	13,646	13,646
211 PERS Employers Contribution		3,976		18,336		2,565	2,565	2,565
213 Dist Contrib to Pers For Contr		1,409						
214 PERS Debt Service Charge		1,230						
220 Social Security Administration		3,137				1,044	1,044	1,044
231 Worker's Compensation		197				68	68	68
232 State Unemployment Insurance		82				55	55	55
241 Professional Fund		729						
243 Tax Sheltered Annuities		347				225	225	225
244 Insurance Benefits		8,907		13,520		3,198	3,198	3,198
2XX Employee Benefits Total:		20,014		31,856		7,155	7,155	7,155
319 Other Instruc Prof & Tech Svcs		6,847						
321 Equip Rep (Not Service Cntcts)		192						
322 Repairs & Maint Svcs (Cntrcts)		2,946						
324 Rentals		3,882						
341 Travel - Local In-District		1,128						
342 Travel & Exp Out Of District		17,369						
343 Student Travel		58						
346 In-District Expense		5,200						
347 Recruitment Expenses		180						
348 Community Liaison		750						
351 Telephone And Telegraph		39						
353 Postage		1,122						
354 Advertising		32						
355 Printing And Binding		399						
389 Other Non-Instruc Services		16,418						
3XX Purchased Services Total:		56,562						
410 Supplies		11,661				4,000	4,000	4,000
432 Reference Books		1,196						
440 Periodicals		11						
4XX Supplies & Materials Total:		12,868				4,000	4,000	4,000
640 Dues And Fees		418						
651 Liability Insurance		182						
6XX Other Objects Total:		600						
2214 Total: Multicultural Education		133,660	1.0	87,756	.3	24,801	24,801	24,801



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9 - 2 0 1 0	2 0 1 0 - 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Proposed	Approved	Adopted
2215	Reimbursable Leave						
	111 Licensed Salaries	116,338	114,340		102,252	102,252	102,252
	1XX Salaries Total:	116,338	114,340		102,252	102,252	102,252
	211 PERS Employers Contribution	16,174	10,586		19,223	19,223	19,223
	214 PERS Debt Service Charge	3,969	2,597				
	220 Social Security Administration	8,757	8,652	21,679	7,822	7,822	7,822
	231 Worker's Compensation	507	495	583	511	511	511
	232 State Unemployment Insurance	229	226	350	409	409	409
	243 Tax Sheltered Annuities	8			1,278	1,278	1,278
	244 Insurance Benefits	11,446	6,266		18,162	18,162	18,162
	2XX Employee Benefits Total:	41,090	28,822	31,528	47,405	47,405	47,405
2215	Total: Reimbursable Leave	157,428	143,162	148,080	149,657	149,657	149,657

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2219	Other Improvement Of Inst Serv								
111	Licensed Salaries	99,481	26,513	2.0	133,763	.5	29,652	29,652	29,652
113	Administrators	11,104	13,923						
121	Licensed Subs Salaries	7,001	8,992						
122	Subs-Classified Salaries	474			184,330		180,366	180,366	180,366
123	Temps-Licensed Salaries	17,165	6,242						
124	Temps-Classified Salaries	196,411	218,201						
131	Licensed Additional Salaries	16,225	20,995		8,140				
132	Classified Salaries Overtime		106						
139	Cell Phone Stipend	233	16						
151	Department Head Increments	13,390	6,395						
1XX Salaries Total:		361,484	301,383	2.0	326,233	.5	210,018	210,018	210,018
211	PERS Employers Contribution	21,168	10,141		26,394		5,574	5,574	5,574
213	Dist Contrib to Pers For Contr	362	1,050						
214	PERS Debt Service Charge	5,387	2,672						
220	Social Security Administration	12,229	6,109		10,856		16,066	16,066	16,066
231	Worker's Compensation	2,009	1,652		710		1,050	1,050	1,050
232	State Unemployment Insurance	322	167		426		854	854	854
243	Tax Sheltered Annuities	2,540	19		1,755		405	405	405
244	Insurance Benefits	16,395	5,415		24,609		5,756	5,756	5,756
2XX Employee Benefits Total:		60,412	27,225		64,750		29,705	29,705	29,705
319	Other Instruc Prof & Tech Svcs	2,635	2,610		3,973				
321	Equip Rep (Not Service Cntcts)		960						
322	Repairs & Maint Svcs (Cntrcts)		3,600						
324	Rentals		1,869						
341	Travel - Local In-District		305						
342	Travel & Exp Out Of District	2,238	7,206						
346	In-District Expense	6,110	2,225						
353	Postage	84							
389	Other Non-Instruc Services	36,612	2,651						
3XX Purchased Services Total:		47,679	21,426		3,973				
410	Supplies	24,928	27,743		5,000				
470	Computer Software	900	5,393						
4XX Supplies & Materials Total:		25,828	33,136		5,000				
640	Dues And Fees		9,150						
6XX Other Objects Total:			9,150						
2219 Total:	Other Improvement Of Inst Serv	495,403	392,320	2.0	399,956	.5	239,723	239,723	239,723

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2221 Instructional Materials Center								
112 Classified Salaries	12,970	12,135						
1XX Salaries Total:	12,970	12,135						
211 PERS Employers Contribution	2,408	2,253						
214 PERS Debt Service Charge	591	553						
220 Social Security Administration	970	899						
231 Worker's Compensation	61	58						
232 State Unemployment Insurance	25	24						
243 Tax Sheltered Annuities	162	152						
244 Insurance Benefits	2,836	2,769						
2XX Employee Benefits Total:	7,053	6,708						
319 Other Instruc Prof & Tech Svcs	22,812	8,644						
322 Repairs & Maint Svcs (Cntrcts)	1,062	1,136						
3XX Purchased Services Total:	23,874	9,780						
410 Supplies	298	-11						
431 Library Books	798							
440 Periodicals	289	257						
4XX Supplies & Materials Total:	1,385	246						
2221 Total: Instructional Materials Center	45,282	28,869						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2222 School Library Services								
111 Licensed Salaries	536,049	480,965	7.5	451,379	4.7	271,340	271,340	271,340
112 Classified Salaries	220,584	258,589	9.1	228,870	7.6	202,809	202,809	202,809
121 Licensed Subs Salaries	8,374	3,709						
122 Subs-Classified Salaries		235		320		323	323	323
123 Temps-Licensed Salaries		25,156						
124 Temps-Classified Salaries	1,950	1,171						
131 Licensed Additional Salaries	250							
151 Department Head Increments	34,584	32,944		66,108		67,024	67,024	67,024
1XX Salaries Total:	801,791	802,769	16.6	746,677	12.3	541,496	541,496	541,496
211 PERS Employers Contribution	131,181	121,507		138,823		101,740	101,740	101,740
213 Dist Contrib to Pers For Contr	6,939	11,418						
214 PERS Debt Service Charge	30,845	32,045						
220 Social Security Administration	58,351	59,282		57,122		41,426	41,426	41,426
231 Worker's Compensation	3,650	3,717		3,732		2,710	2,710	2,710
232 State Unemployment Insurance	1,519	1,563		2,241		2,163	2,163	2,163
243 Tax Sheltered Annuities	4,266	5,584		8,336		5,755	5,755	5,755
244 Insurance Benefits	193,240	205,687		203,950		165,884	165,884	165,884
2XX Employee Benefits Total:	429,991	440,803		414,204		319,678	319,678	319,678
322 Repairs & Maint Svcs (Cntrcts)	1,989	2,029		2,000		2,000	2,000	2,000
346 In-District Expense	608	178						
353 Postage	284	137		200		200	200	200
389 Other Non-Instruc Services	600	600		600		600	600	600
3XX Purchased Services Total:	3,481	2,944		2,800		2,800	2,800	2,800
410 Supplies	11,873	13,639		13,231		14,860	14,860	14,860
419 Miscellaneous	335	356		300		300	300	300
421 Textbooks	454	512						
431 Library Books	23,806	31,338		24,500		24,250	24,250	24,250
432 Reference Books	4,744	4,764		600		1,831	1,831	1,831
433 Repair Of Library & Ref Books	1,619	98		669		470	470	470
440 Periodicals	17,406	17,584		16,478		16,762	16,762	16,762
460 Non-consumable Items	1,446			620				
470 Computer Software	10,887	2,195		5,700		5,826	5,826	5,826
480 Computer Hardware	30							
4XX Supplies & Materials Total:	72,600	70,486		62,098		64,299	64,299	64,299
2222 Total: School Library Services	1,307,863	1,317,002	16.6	1,225,779	12.3	928,273	928,273	928,273

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2223 MultiMedia Services								
112 Classified Salaries	25,806							
122 Subs-Classified Salaries	234			2,597		2,616	2,616	2,616
124 Temps-Classified Salaries	382	2,038						
1XX Salaries Total:	26,422	2,038		2,597		2,616	2,616	2,616
211 PERS Employers Contribution	4,809							
214 PERS Debt Service Charge	1,161							
220 Social Security Administration	1,952	-8		199		200	200	200
231 Worker's Compensation	128	12		13		13	13	13
232 State Unemployment Insurance	50			8		10	10	10
244 Insurance Benefits	8,609							
2XX Employee Benefits Total:	16,709	4		220		223	223	223
321 Equip Rep (Not Service Cntcts)	867	742		3,800		3,800	3,800	3,800
346 In-District Expense		59						
353 Postage	166			225		225	225	225
389 Other Non-Instruc Services	1,937	436						
3XX Purchased Services Total:	2,970	1,329		4,025		4,025	4,025	4,025
410 Supplies	27,768	35,847		31,398		33,850	33,850	33,850
422 Repair Of Textbooks	2,000	1,583		2,100		2,100	2,100	2,100
460 Non-consumable Items	11,869	2,538		8,100		2,000	2,000	2,000
470 Computer Software	2,510	7,171		15,200		21,100	21,100	21,100
480 Computer Hardware	10,795	15,682		2,500		6,400	6,400	6,400
4XX Supplies & Materials Total:	54,942	62,821		59,298		65,450	65,450	65,450
640 Dues And Fees	35	35						
6XX Other Objects Total:	35	35						
2223 Total: MultiMedia Services	101,078	66,227		66,140		72,314	72,314	72,314

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2230 Assessment and Testing								
121 Licensed Subs Salaries	80,245	1,041						
122 Subs-Classified Salaries	53							
123 Temps-Licensed Salaries	33,135	14,297		101,350		100,000	100,000	100,000
131 Licensed Additional Salaries	6,402	8,303						
1XX Salaries Total:	119,835	23,641		101,350		100,000	100,000	100,000
211 PERS Employers Contribution	2,208	1,610						
213 Dist Contrib to Pers For Contr	550	241						
214 PERS Debt Service Charge	482	454						
220 Social Security Administration	8,683	1,729						
231 Worker's Compensation	595	109						
232 State Unemployment Insurance	221	44						
244 Insurance Benefits	594							
2XX Employee Benefits Total:	13,333	4,187						
316 Data Processing Serv (Instr)	102	135						
319 Other Instruc Prof & Tech Svcs	431							
341 Travel - Local In-District	204	159						
342 Travel & Exp Out Of District	410	397						
346 In-District Expense	3,973	175						
3XX Purchased Services Total:	5,120	866						
410 Supplies	1,558	1,734		9,500				
460 Non-consumable Items		110						
480 Computer Hardware		220						
4XX Supplies & Materials Total:	1,558	2,064		9,500				
2230 Total: Assessment and Testing	139,846	30,758		110,850		100,000	100,000	100,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2240	Instructional Staff Developm								
	111 Licensed Salaries	-3,915	131			.2	12,175	12,175	12,175
	112 Classified Salaries	13,761	12,518						
	113 Administrators	6,818	550						
	121 Licensed Subs Salaries	320,991	417,304		123,817		72,641	72,641	72,641
	122 Subs-Classified Salaries	17,112	5,230		818		1,030	1,030	1,030
	123 Temps-Licensed Salaries	1,903	3,184						
	124 Temps-Classified Salaries	3,912	1,614						
	131 Licensed Additional Salaries	315,925	174,070		138,574		132,304	132,304	132,304
	132 Classified Salaries Overtime	2,951	1,032						
	139 Cell Phone Stipend	900	1,616						
	1XX Salaries Total:	680,358	617,249		263,209	.2	218,150	218,150	218,150
	211 PERS Employers Contribution	60,744	45,584		94,473		31,811	31,811	31,811
	213 Dist Contrib to Pers For Contr	24,678	23,863						
	214 PERS Debt Service Charge	12,458	16,232						
	220 Social Security Administration	49,704	45,053		45,520		16,689	16,689	16,689
	231 Worker's Compensation	3,103	2,887		2,975		1,092	1,092	1,092
	232 State Unemployment Insurance	1,624	1,067		1,785		872	872	872
	241 Professional Fund		681						
	243 Tax Sheltered Annuities	4,932	1,044				180	180	180
	244 Insurance Benefits	10,599	22,019		17,824		6,190	6,190	6,190
	2XX Employee Benefits Total:	167,842	158,430		162,577		56,834	56,834	56,834
	312 Instructional Prgms Improv Svc		4,200						
	319 Other Instruc Prof & Tech Svcs	41,332	10,295		668,734		315,661	315,661	315,661
	324 Rentals	76	1,088						
	341 Travel - Local In-District	1,546	2,105						
	342 Travel & Exp Out Of District	142,798	64,476		40,000		8,000	8,000	8,000
	346 In-District Expense	54,980	45,220		7,122		7,122	7,122	7,122
	353 Postage	6							
	389 Other Non-Instruc Services	3,300	7,709						
	3XX Purchased Services Total:	244,038	135,093		715,856		330,783	330,783	330,783
	410 Supplies	31,405	16,588		4,875		4,500	4,500	4,500
	421 Textbooks	247	1,847						
	432 Reference Books	8,065	6,112						
	440 Periodicals	113							
	460 Non-consumable Items		80						
	470 Computer Software		837						
	480 Computer Hardware	8,398	13,371						
	4XX Supplies & Materials Total:	48,228	38,835		4,875		4,500	4,500	4,500
	640 Dues And Fees	2,092	2,401						
	6XX Other Objects Total:	2,092	2,401						
2240 Total:	Instructional Staff Developm	1,142,558	952,008		1,146,517	.2	610,267	610,267	610,267

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2311	Board Of Directors Expenses								
	344 Conference And Visitations	3,529	5,811		6,000		4,000	4,000	4,000
	346 In-District Expense	2,916	2,322		2,000		3,000	3,000	3,000
	353 Postage	14							
	354 Advertising	1,019	1,055		1,016		1,000	1,000	1,000
	381 Audit Services	37,400	43,250		44,500		48,420	48,420	48,420
	382 Legal Services	49,788	56,393		55,000		56,889	56,889	56,889
	388 Election Services		66,416		19,000		19,000	19,000	19,000
	389 Other Non-Instruc Services	1,032	1,609		3,000		2,000	2,000	2,000
	3XX Purchased Services Total:	95,698	176,856		130,516		134,309	134,309	134,309
	410 Supplies	1,810	1,610		2,889		3,000	3,000	3,000
	4XX Supplies & Materials Total:	1,810	1,610		2,889		3,000	3,000	3,000
	640 Dues And Fees	25,466	24,036		30,000		28,000	28,000	28,000
	6XX Other Objects Total:	25,466	24,036		30,000		28,000	28,000	28,000
2311	Total: Board Of Directors Expenses	122,974	202,502		163,405		165,309	165,309	165,309



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2321 Office Of The Superintendent S								
111 Licensed Salaries	38,317	39,766	.3	17,943	.1	3,393	3,393	3,393
112 Classified Salaries	189,969	207,626	3.0	172,084	3.0	174,915	174,915	174,915
113 Administrators	348,263	384,955	1.0	157,175	1.0	151,996	151,996	151,996
121 Licensed Subs Salaries	20,171	2,735						
122 Subs-Classified Salaries	207	332						
123 Temps-Licensed Salaries	5,460							
124 Temps-Classified Salaries	466	2,254						
131 Licensed Additional Salaries	5,486	11,662		10,000		6,000	6,000	6,000
132 Classified Salaries Overtime	251	727						
139 Cell Phone Stipend	2,293	2,378						
1XX Salaries Total:	610,883	652,435	4.3	357,202	4.1	336,304	336,304	336,304
211 PERS Employers Contribution	71,865	73,539		65,504		63,225	63,225	63,225
213 Dist Contrib to Pers For Contr	17,214	25,954						
214 PERS Debt Service Charge	15,926	21,834						
220 Social Security Administration	43,201	45,537		26,941		25,728	25,728	25,728
231 Worker's Compensation	2,600	2,882		1,762		1,682	1,682	1,682
232 State Unemployment Insurance	1,194	1,278		1,056		1,346	1,346	1,346
241 Professional Fund	2,494	988		4,100		4,100	4,100	4,100
242 Physical Examinations						500	500	500
243 Tax Sheltered Annuities	34,839	53,485		33,054		33,800	33,800	33,800
244 Insurance Benefits	69,549	78,651		52,452		51,980	51,980	51,980
2XX Employee Benefits Total:	258,882	304,148		184,869		182,361	182,361	182,361
319 Other Instruc Prof & Tech Svcs	17,484	17,129		30,000		13,500	13,500	13,500
322 Repairs & Maint Svcs (Cntrcts)	1,669	1,749		3,000		2,500	2,500	2,500
324 Rentals	50	169						
341 Travel - Local In-District	6,552	6,000		6,600		6,600	6,600	6,600
342 Travel & Exp Out Of District	61,899	31,415		14,252		10,000	10,000	10,000
343 Student Travel	100							
346 In-District Expense	29,252	6,014		4,000		5,000	5,000	5,000
347 Recruitment Expenses	15,180	4,107						
348 Community Liaison	3,088	600		1,000				
353 Postage	4,189	3,025		2,000		3,500	3,500	3,500
389 Other Non-Instruc Services	173,023	43,754		44,000		35,000	35,000	35,000
3XX Purchased Services Total:	312,486	113,962		104,852		76,100	76,100	76,100
410 Supplies	16,441	5,578		5,000		5,000	5,000	5,000
432 Reference Books	2,490	-43						
440 Periodicals	549	122		150		40	40	40
460 Non-consumable Items	333							
470 Computer Software	414	449						
4XX Supplies & Materials Total:	20,227	6,106		5,150		5,040	5,040	5,040
640 Dues And Fees	83,369	80,610		50,000		17,500	17,500	17,500
6XX Other Objects Total:	83,369	80,610		50,000		17,500	17,500	17,500

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
2321 Total: Office Of The Superintendent S	1,285,847	1,157,261	4.3	702,073	4.1	617,305	617,305

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
2411 Principals Services						
111 Licensed Salaries		563				
112 Classified Salaries	2,816,597	2,867,382	79.0	2,536,878	2,586,939	2,456,808
113 Administrators	4,381,339	4,581,108	48.1	4,457,144	4,419,471	4,215,453
121 Licensed Subs Salaries	6,138	9,627				
122 Subs-Classified Salaries	132,627	131,944		106,747	107,841	107,841
124 Temps-Classified Salaries	22,892	18,174				
131 Licensed Additional Salaries	4,866	3,653		2,000	2,000	2,000
132 Classified Salaries Overtime	16,721	9,897				
139 Cell Phone Stipend	31,288	30,659			450	450
<b>1XX Salaries Total:</b>	<b>7,412,468</b>	<b>7,653,007</b>	<b>127.0</b>	<b>7,102,769</b>	<b>7,116,701</b>	<b>6,782,552</b>
211 PERS Employers Contribution	1,245,624	1,254,349		1,301,267	1,317,579	1,254,759
213 Dist Contrib to Pers For Contr	133,403	145,839				
214 PERS Debt Service Charge	292,626	330,298				
220 Social Security Administration	548,736	565,085		543,356	540,916	512,346
231 Worker's Compensation	34,031	34,905		35,509	35,944	35,944
232 State Unemployment Insurance	14,361	14,888		21,309	28,741	28,741
241 Professional Fund	18,226	50,260		83,300	102,450	102,450
243 Tax Sheltered Annuities	231,414	241,609		230,049	226,867	226,867
244 Insurance Benefits	1,345,833	1,417,143		1,536,849	1,669,516	1,694,716
<b>2XX Employee Benefits Total:</b>	<b>3,864,254</b>	<b>4,054,376</b>		<b>3,751,639</b>	<b>3,922,013</b>	<b>3,855,823</b>
319 Other Instruc Prof & Tech Svcs	1,772	7,567		485,341	483,691	483,691
321 Equip Rep (Not Service Cntcts)	5,534	6,454		19,550	19,200	19,200
322 Repairs & Maint Svcs (Cntrcts)	196,740	225,291		257,834	252,325	252,325
324 Rentals	104,761	100,712		83,418	69,160	69,160
341 Travel - Local In-District	5,422	6,456		11,305	11,505	11,505
342 Travel & Exp Out Of District	30,529	23,217		3,250	3,250	3,250
346 In-District Expense	80,504	61,178		30,540	26,130	26,130
351 Telephone And Telegraph	72	886		750	700	700
353 Postage	69,718	63,891		66,225	66,304	66,304
355 Printing And Binding		9				
389 Other Non-Instruc Services	11,479	17,590		46,800	86,264	86,264
<b>3XX Purchased Services Total:</b>	<b>506,531</b>	<b>513,251</b>		<b>1,005,013</b>	<b>1,018,529</b>	<b>1,018,529</b>
410 Supplies	216,577	208,782		321,568	295,443	179,209
419 Miscellaneous				351	351	351
421 Textbooks		508				
432 Reference Books	5,451	2,895		1,600	1,200	1,200
440 Periodicals	248	788		100	100	100
460 Non-consumable Items	17,622	16,740		1,371	800	800
470 Computer Software	7,722	7,452		2,700	3,200	3,200
480 Computer Hardware	15,941	22,634			4,500	4,500
<b>4XX Supplies &amp; Materials Total:</b>	<b>263,561</b>	<b>259,799</b>		<b>327,690</b>	<b>305,594</b>	<b>189,360</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	2,590	2,857		400		10,000	10,000	10,000
6XX Other Objects Total:	2,590	2,857		400		10,000	10,000	10,000
2411 Total: Principals Services	12,049,404	12,483,290	127.0	12,187,511	125.3	12,372,837	12,372,837	11,856,264

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2490 Other Support Serv-School Admn								
113 Administrators		935						
121 Licensed Subs Salaries		3,245						
131 Licensed Additional Salaries				11,121				
132 Classified Salaries Overtime		40						
1XX Salaries Total:		4,220		11,121				
211 PERS Employers Contribution		172		2,069				
213 Dist Contrib to Pers For Contr		402						
214 PERS Debt Service Charge		126						
220 Social Security Administration		299		851				
231 Worker's Compensation		20		56				
232 State Unemployment Insurance		8		33				
2XX Employee Benefits Total:		1,027		3,009				
319 Other Instruc Prof & Tech Svcs		266						
342 Travel & Exp Out Of District		1,368						
346 In-District Expense	56	792						
3XX Purchased Services Total:	56	2,426						
2490 Total: Other Support Serv-School Admn	56	7,673		14,130				

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2521	Financial & Support Services								
112	Classified Salaries	517,844	512,611	12.0	559,817	11.1	551,951	551,951	551,951
113	Administrators	258,770	270,426	3.0	283,442	3.0	288,371	288,371	288,371
114	Classified Supervisors	75,159	68,390	1.0	69,415	1.0	69,347	69,347	69,347
122	Subs-Classified Salaries		368						
124	Temps-Classified Salaries	10,887	8,849		5,112		5,150	5,150	5,150
132	Classified Salaries Overtime	750	667		2,500		2,000	2,000	2,000
139	Cell Phone Stipend	636	636						
	<b>1XX Salaries Total:</b>	<b>864,046</b>	<b>861,947</b>	<b>16.0</b>	<b>920,286</b>	<b>15.1</b>	<b>916,819</b>	<b>916,819</b>	<b>916,819</b>
211	PERS Employers Contribution	149,384	147,607		170,222		171,394	171,394	171,394
213	Dist Contrib to Pers For Contr	5,551	12,040						
214	PERS Debt Service Charge	39,268	38,243						
220	Social Security Administration	64,264	63,856		70,010		69,742	69,742	69,742
231	Worker's Compensation	3,885	3,922		4,576		4,559	4,559	4,559
232	State Unemployment Insurance	1,682	1,676		2,746		3,646	3,646	3,646
241	Professional Fund	2,123	2,952		9,900		9,900	9,900	9,900
243	Tax Sheltered Annuities	31,742	35,435		31,075		30,125	30,125	30,125
244	Insurance Benefits	132,670	150,751		193,660		199,950	199,950	199,950
	<b>2XX Employee Benefits Total:</b>	<b>430,569</b>	<b>456,482</b>		<b>482,189</b>		<b>489,316</b>	<b>489,316</b>	<b>489,316</b>
322	Repairs & Maint Svcs (Cntrcts)	2,513	4,053		4,300		4,600	4,600	4,600
324	Rentals	1,136			1,000		1,000	1,000	1,000
341	Travel - Local In-District	208	505		300		300	300	300
342	Travel & Exp Out Of District	5,752	4,311						
346	In-District Expense	2,255	2,907		1,000		1,000	1,000	1,000
351	Telephone And Telegraph	480	381		500				
353	Postage	19,803	18,086		12,500		10,000	10,000	10,000
354	Advertising	1,030							
389	Other Non-Instruc Services	208,229	141,864		43,000		47,000	47,000	47,000
	<b>3XX Purchased Services Total:</b>	<b>241,406</b>	<b>172,107</b>		<b>62,600</b>		<b>63,900</b>	<b>63,900</b>	<b>63,900</b>
410	Supplies	13,246	12,474		13,550		12,000	12,000	12,000
432	Reference Books	187	136						
440	Periodicals	249	25						
460	Non-consumable Items		824		800		400	400	400
470	Computer Software	2,924	767		1,000		1,000	1,000	1,000
480	Computer Hardware	3,675	3,222						
	<b>4XX Supplies &amp; Materials Total:</b>	<b>20,281</b>	<b>17,448</b>		<b>15,350</b>		<b>13,400</b>	<b>13,400</b>	<b>13,400</b>
640	Dues And Fees	2,678	2,420		1,800		1,500	1,500	1,500
	<b>6XX Other Objects Total:</b>	<b>2,678</b>	<b>2,420</b>		<b>1,800</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
2521	<b>Total: Financial &amp; Support Services</b>	<b>1,558,980</b>	<b>1,510,404</b>	<b>16.0</b>	<b>1,482,225</b>	<b>15.1</b>	<b>1,484,935</b>	<b>1,484,935</b>	<b>1,484,935</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2541	Facilities Management								
112	Classified Salaries	193,546	236,815	3.5	162,088	3.5	167,382	167,382	167,382
113	Administrators	97,116	101,603	1.0	103,127	1.0	103,025	103,025	103,025
114	Classified Supervisors	148,248	152,695	2.0	154,986	2.0	154,833	154,833	154,833
122	Subs-Classified Salaries	4,830			116,702		120,203	120,203	120,203
124	Temps-Classified Salaries	187,577	120,410						
132	Classified Salaries Overtime	5,507	225						
139	Cell Phone Stipend	2,270	2,190		6,400		6,400	6,400	6,400
	1XX Salaries Total:	639,094	613,938	6.5	543,303	6.5	551,843	551,843	551,843
211	PERS Employers Contribution	88,892	100,933		78,158		79,946	79,946	79,946
213	Dist Contrib to Pers For Contr	7,353	9,054						
214	PERS Debt Service Charge	21,905	25,142						
220	Social Security Administration	47,099	45,367		41,072		41,726	41,726	41,726
231	Worker's Compensation	11,512	10,684		15,983		11,487	11,487	11,487
232	State Unemployment Insurance	1,240	1,217		1,610		2,181	2,181	2,181
241	Professional Fund	2,346	1,149		4,700		4,700	4,700	4,700
242	Physical Examinations	714	92						
243	Tax Sheltered Annuities	14,384	17,576		15,025		14,150	14,150	14,150
244	Insurance Benefits	73,917	86,866		78,740		85,270	85,270	85,270
245	Other Employee Benefits	12,266	11,637		10,000		10,000	10,000	10,000
	2XX Employee Benefits Total:	281,628	309,717		245,288		249,460	249,460	249,460
321	Equip Rep (Not Service Cntrcts)	621	300		2,000		2,000	2,000	2,000
322	Repairs & Maint Svcs (Cntrcts)	12,274	10,372		13,000		13,000	13,000	13,000
324	Rentals	2,200	2,200		2,600		2,600	2,600	2,600
341	Travel - Local In-District	2	1,230						
342	Travel & Exp Out Of District	7,719	683		1,500		1,500	1,500	1,500
346	In-District Expense	941	720		1,500		1,500	1,500	1,500
353	Postage	919	561		1,500		1,500	1,500	1,500
354	Advertising	10,177							
383	Architect/Engineer Services	8,264	2,025		15,000		15,000	15,000	15,000
389	Other Non-Instruc Services	22,313	19,312		15,000		15,000	15,000	15,000
	3XX Purchased Services Total:	65,430	37,403		52,100		52,100	52,100	52,100
410	Supplies	11,075	9,704		13,000		13,000	13,000	13,000
432	Reference Books	2,696	1,139		2,500		2,500	2,500	2,500
440	Periodicals	46	23		1,000		1,000	1,000	1,000
460	Non-consumable Items	2,510	1,726		2,000		2,000	2,000	2,000
470	Computer Software	8,279	1,323		5,000		5,000	5,000	5,000
480	Computer Hardware	4,966	6,820		5,500		5,500	5,500	5,500
	4XX Supplies & Materials Total:	29,572	20,735		29,000		29,000	29,000	29,000
640	Dues And Fees	40	230		600		600	600	600
656	Taxes	259	303		200		200	200	200
	6XX Other Objects Total:	299	533		800		800	800	800

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
841 Carpentry		222						
845 Equipment Rental	1,156	281		6,000		6,000	6,000	6,000
851 Dispensing	4,175	3,004		5,180		5,180	5,180	5,180
873 Equipment And Machinery Repair	11,386	7,891		4,000		4,000	4,000	4,000
8XX Maintenance Supplies Total:	16,717	11,398		15,180		15,180	15,180	15,180
2541 Total: Facilities Management	1,032,740	993,724	6.5	885,671	6.5	898,383	898,383	898,383



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2542 Building Div Services								
112 Classified Salaries	1,244,789	1,247,841	28.5	1,182,857	25.5	1,130,953	1,130,953	1,130,953
124 Temps-Classified Salaries	745	47,760						
132 Classified Salaries Overtime	34,303	36,216						
139 Cell Phone Stipend	3,354	3,354						
1XX Salaries Total:	1,283,191	1,335,171	28.5	1,182,857	25.5	1,130,953	1,130,953	1,130,953
211 PERS Employers Contribution	169,307	156,940		220,011		212,619	212,619	212,619
213 Dist Contrib to Pers For Contr	55,815	75,218						
214 PERS Debt Service Charge	41,413	58,127						
220 Social Security Administration	90,950	93,489		90,489		86,518	86,518	86,518
231 Worker's Compensation	49,279	50,299		70,971		45,238	45,238	45,238
232 State Unemployment Insurance	2,197	-2,352		3,549		4,524	4,524	4,524
243 Tax Sheltered Annuities	9,907	10,201		4,988		5,100	5,100	5,100
244 Insurance Benefits	275,321	311,086		343,710		352,920	352,920	352,920
2XX Employee Benefits Total:	694,189	753,008		733,718		706,919	706,919	706,919
389 Other Non-Instruc Services	110,833	106,003		100,000		100,000	100,000	100,000
3XX Purchased Services Total:	110,833	106,003		100,000		100,000	100,000	100,000
410 Supplies		379						
460 Non-consumable Items	1,375	698						
4XX Supplies & Materials Total:	1,375	1,077						
541 Initial & Addt'l Equip Purch		18,612						
5XX Capital Outlay Total:		18,612						
830 Fire Alarms				15,000		15,000	15,000	15,000
831 Plumbing	76,584	65,747		80,000		80,000	80,000	80,000
832 Heating	106,146	99,236		125,000		125,000	125,000	125,000
833 Tank Lining	11,540	5,899		15,000		15,000	15,000	15,000
835 Electrical	173,662	152,942		124,500		124,500	124,500	124,500
836 Air Conditioning	17,068	11,616		30,000		30,000	30,000	30,000
837 Filters	18,879	11,096		15,000		15,000	15,000	15,000
838 Food Services Equipment Repair	24,544	1,287		10,000		10,000	10,000	10,000
841 Carpentry	115,961	63,781		122,000		122,000	122,000	122,000
846 Locks And Keys	180	1,331						
852 Handicapped Access		392						
872 Building Repairs	65,178	53,256		45,000		45,000	45,000	45,000
874 Roofing	31,068	45,973		60,000		60,000	60,000	60,000
875 Glazier	31,862	20,210		40,000		40,000	40,000	40,000
877 Preventative Maintenance	5,806	1,814		20,000		20,000	20,000	20,000
878 Floor Covering	56,725	36,045		50,000		50,000	50,000	50,000
881 Exterior Painting	29,435	34,551		25,200		25,200	25,200	25,200
892 Building Safety		20						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
898 Environmental Safety		54						
8XX Maintenance Supplies Total:	764,638	605,250		776,700		776,700	776,700	776,700
2542 Total: Building Div Services	2,854,226	2,819,121	28.5	2,793,275	25.5	2,714,572	2,714,572	2,714,572

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2543	Grounds Division Services								
	112 Classified Salaries	276,175	292,108	9.0	298,620	10.0	338,666	338,666	338,666
	132 Classified Salaries Overtime	1,485	1,721						
	1XX Salaries Total:	277,660	293,829	9.0	298,620	10.0	338,666	338,666	338,666
	211 PERS Employers Contribution	50,624	54,414		55,543		63,669	63,669	63,669
	214 PERS Debt Service Charge	12,441	13,332						
	220 Social Security Administration	20,318	21,501		22,844		25,908	25,908	25,908
	231 Worker's Compensation	11,623	12,565		17,917		13,547	13,547	13,547
	232 State Unemployment Insurance	531	562		896		1,355	1,355	1,355
	243 Tax Sheltered Annuities	2,427	2,479		1,575		2,000	2,000	2,000
	244 Insurance Benefits	74,150	84,260		108,540		138,400	138,400	138,400
	245 Other Employee Benefits	412							
	2XX Employee Benefits Total:	172,526	189,113		207,315		244,879	244,879	244,879
	353 Postage		6						
	389 Other Non-Instruc Services	24,598	11,297		26,000		26,000	26,000	26,000
	3XX Purchased Services Total:	24,598	11,303		26,000		26,000	26,000	26,000
	410 Supplies	27	146						
	432 Reference Books	35							
	460 Non-consumable Items	290	2,560		4,000		4,000	4,000	4,000
	4XX Supplies & Materials Total:	352	2,706		4,000		4,000	4,000	4,000
	531 Improvement Of Sites		1,333						
	542 Replacement Equipment Purchase	4,287							
	5XX Capital Outlay Total:	4,287	1,333						
	811 Asphalt Repair	9,451	18,360		17,000		17,000	17,000	17,000
	813 General Grounds	37,913	51,916		40,000		40,000	40,000	40,000
	821 Playground Maintenance	22,953	16,434		17,500		17,500	17,500	17,500
	822 Athletic Fields Maintenance	58,380	49,601		30,000		30,000	30,000	30,000
	839 Irrigation	19,410	17,477		30,000		30,000	30,000	30,000
	871 Fencing	2,758	2,660		15,000		15,000	15,000	15,000
	8XX Maintenance Supplies Total:	150,865	156,448		149,500		149,500	149,500	149,500
2543	Total: Grounds Division Services	630,288	654,732	9.0	685,435	10.0	763,045	763,045	763,045

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
2544 Building Repair & Maintenance						
112 Classified Salaries		806	1.0	38,835		
139 Cell Phone Stipend	40					
1XX Salaries Total:	40	806	1.0	38,835		
211 PERS Employers Contribution	-291	54		7,223		
220 Social Security Administration	3	52		2,971		
231 Worker's Compensation	5	2		2,330		
232 State Unemployment Insurance	3	1		117		
243 Tax Sheltered Annuities				175		
244 Insurance Benefits		48		12,060		
2XX Employee Benefits Total:	-280	157		24,876		
389 Other Non-Instruc Services	183	3,606				
3XX Purchased Services Total:	183	3,606				
410 Supplies	1,566	2,659				
4XX Supplies & Materials Total:	1,566	2,659				
522 Bldg Improv (Done Maint Dept)	54,132	38,131		55,106	52,173	52,173
5XX Capital Outlay Total:	54,132	38,131		55,106	52,173	52,173
2544 Total: Building Repair & Maintenance	55,641	45,359	1.0	118,817	52,173	52,173

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2546	Security Services								
	112 Classified Salaries	52,244	53,906	1.0	48,410	1.0	50,765	50,765	50,765
	132 Classified Salaries Overtime	2,529	388						
	139 Cell Phone Stipend	639	636						
	1XX Salaries Total:	55,412	54,930	1.0	48,410	1.0	50,765	50,765	50,765
	211 PERS Employers Contribution	10,442	10,068		9,004		9,544	9,544	9,544
	214 PERS Debt Service Charge	2,558	2,475						
	220 Social Security Administration	4,272	4,130		3,703		3,884	3,884	3,884
	231 Worker's Compensation	2,261	2,280		2,905		2,031	2,031	2,031
	232 State Unemployment Insurance	112	108		145		203	203	203
	243 Tax Sheltered Annuities				175		200	200	200
	244 Insurance Benefits	8,600	9,373		12,060		13,840	13,840	13,840
	245 Other Employee Benefits	3,680							
	2XX Employee Benefits Total:	31,925	28,434		27,992		29,702	29,702	29,702
	342 Travel & Exp Out Of District	1,997	3,787		1,000		1,000	1,000	1,000
	351 Telephone And Telegraph	5,379	4,758						
	353 Postage		4						
	356 Security Services - Monitor &	54,968	20,442		69,000		69,000	69,000	69,000
	357 Security Modifications & Repai	13,971	15		15,000		15,000	15,000	15,000
	358 Sec Patrols		5,420		37,000		37,000	37,000	37,000
	387 Statistical Services		18,626						
	389 Other Non-Instruc Services	38,399	39,217		30,000		30,000	30,000	30,000
	3XX Purchased Services Total:	114,714	92,269		152,000		152,000	152,000	152,000
	410 Supplies	132	3						
	4XX Supplies & Materials Total:	132	3						
	829		608						
	846 Locks And Keys	36,875	38,086		36,000		36,000	36,000	36,000
	892 Building Safety	44,784	28,503		40,000		40,000	40,000	40,000
	898 Environmental Safety	9,900	4,320		32,000		32,000	32,000	32,000
	8XX Maintenance Supplies Total:	91,559	71,517		108,000		108,000	108,000	108,000
2546	Total: Security Services	293,742	247,153	1.0	336,402	1.0	340,467	340,467	340,467

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
2548 Care Of Buildings Services								
112 Classified Salaries	2,549,274	2,577,589	94.2	2,623,464	94.2	2,743,030	2,743,030	2,607,242
122 Subs-Classified Salaries	84,551	103,742		33,497		34,501	34,501	34,501
124 Temps-Classified Salaries	29,918	35,906						
132 Classified Salaries Overtime	22,749	23,887		20,000		20,000	20,000	20,000
1XX Salaries Total:	2,686,492	2,741,124	94.2	2,676,961	94.2	2,797,531	2,797,531	2,661,743
211 PERS Employers Contribution	404,463	394,625		491,878		519,449	519,449	493,921
213 Dist Contrib to Pers For Contr	49,677	85,869						
214 PERS Debt Service Charge	93,925	109,779						
220 Social Security Administration	201,413	205,734		204,620		214,013	214,013	202,403
231 Worker's Compensation	112,750	117,547		159,385		111,202	111,202	111,202
232 State Unemployment Insurance	5,225	5,331		8,026		11,188	11,188	11,188
243 Tax Sheltered Annuities	14,689	14,992		16,479		18,844	18,844	18,844
244 Insurance Benefits	807,304	900,084		1,135,389		1,304,005	1,304,005	1,304,005
2XX Employee Benefits Total:	1,689,446	1,833,961		2,015,777		2,178,701	2,178,701	2,141,563
321 Equip Rep (Not Service Cntcts)		415						
323 Stormwater	253,066	274,446		279,200		279,200	279,200	279,200
324 Rentals	73							
325 Electricity	1,306,959	1,236,269		1,332,000		1,372,000	1,372,000	1,372,000
326 Fuel	1,142,511	1,040,080		1,320,000		1,320,000	1,320,000	1,320,000
327 Water	181,338	204,083		230,000		230,000	230,000	230,000
328 Garbage	226,362	220,678		226,443		226,443	226,443	226,443
329 Sewage	83,044	85,966		91,700		91,700	91,700	91,700
341 Travel - Local In-District	227	257						
342 Travel & Exp Out Of District		196						
346 In-District Expense	201	100						
351 Telephone And Telegraph	865	808		6,000		6,000	6,000	6,000
389 Other Non-Instruc Services	28,666	48,341		8,000		8,000	8,000	8,000
3XX Purchased Services Total:	3,223,312	3,111,639		3,493,343		3,533,343	3,533,343	3,533,343
410 Supplies	257,639	271,751		242,591		259,604	259,604	-206,072
460 Non-consumable Items	2,355	2,463						
4XX Supplies & Materials Total:	259,994	274,214		242,591		259,604	259,604	-206,072
651 Liability Insurance	155,872	156,518		204,615		147,545	147,545	147,545
653 Property Insurance	334,330	296,290		393,089		389,557	389,557	389,557
6XX Other Objects Total:	490,202	452,808		597,704		537,102	537,102	537,102
850 Custodial Maintenance Supply	7,569	7,103		11,891		4,305	4,305	4,305
873 Equipment And Machinery Repair		5,894		3,500		3,500	3,500	3,500
888 Pest Control	11,971	3,668		6,500		6,500	6,500	6,500
8XX Maintenance Supplies Total:	19,540	16,665		21,891		14,305	14,305	14,305
2548 Total: Care Of Buildings Services	8,368,986	8,430,411	94.2	9,048,267	94.2	9,320,586	9,320,586	8,681,984

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2549	Fleet Maintenance Services								
	112 Classified Salaries	44,190	44,913	1.0	45,923	1.0	47,658	47,658	47,658
	1XX Salaries Total:	44,190	44,913	1.0	45,923	1.0	47,658	47,658	47,658
	211 PERS Employers Contribution	8,104	8,237		8,542		8,960	8,960	8,960
	214 PERS Debt Service Charge	1,989	2,021						
	220 Social Security Administration	3,133	3,157		3,513		3,646	3,646	3,646
	231 Worker's Compensation	1,867	1,920		2,755		2,383	2,383	2,383
	232 State Unemployment Insurance	82	83		138		191	191	191
	243 Tax Sheltered Annuities				175		200	200	200
	244 Insurance Benefits	8,594	9,360		12,060		13,840	13,840	13,840
	2XX Employee Benefits Total:	23,769	24,778		27,183		29,220	29,220	29,220
	321 Equip Rep (Not Service Cntcts)	17,758	3,895		25,000		20,000	20,000	20,000
	322 Repairs & Maint Svcs (Cntrcts)	1,233	1,656		2,000		2,000	2,000	2,000
	3XX Purchased Services Total:	18,991	5,551		27,000		22,000	22,000	22,000
	651 Liability Insurance	523	20,171						
	670		131						
	6XX Other Objects Total:	523	20,302						
	861 Vehicle Supplies	73,913	37,246		45,000		45,000	45,000	45,000
	863 Tires	14,660	9,058		15,000		20,000	20,000	20,000
	864 Fuel	92,236	114,146		95,000		95,000	95,000	95,000
	865 Oil	4,365	4,032		4,500		4,500	4,500	4,500
	867 Diesel Fuel Tax	141			150		150	150	150
	8XX Maintenance Supplies Total:	185,315	164,482		159,650		164,650	164,650	164,650
2549	Total: Fleet Maintenance Services	272,788	260,026	1.0	259,756	1.0	263,528	263,528	263,528

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2551 Transportation Services								
112 Classified Salaries	46,715	71,869	2.4	72,470	.4	9,539	9,539	9,539
113 Administrators	109,309	109,841	1.2	111,488	1.2	111,378	111,378	111,378
122 Subs-Classified Salaries	1,227	234						
139 Cell Phone Stipend	607	607		700		700	700	700
1XX Salaries Total:	157,858	182,551	3.6	184,658	1.6	121,617	121,617	121,617
211 PERS Employers Contribution	29,671	33,122		34,216		22,732	22,732	22,732
213 Dist Contrib to Pers For Contr		1,233						
214 PERS Debt Service Charge	7,280	8,313						
220 Social Security Administration	11,712	13,587		14,073		9,250	9,250	9,250
231 Worker's Compensation	701	1,148		4,905		1,034	1,034	1,034
232 State Unemployment Insurance	306	355		551		484	484	484
241 Professional Fund				2,040		2,040	2,040	2,040
243 Tax Sheltered Annuities	4,728	4,728		5,820		5,360	5,360	5,360
244 Insurance Benefits	25,210	36,250		43,536		20,536	20,536	20,536
2XX Employee Benefits Total:	79,608	98,736		105,141		61,436	61,436	61,436
321 Equip Rep (Not Service Cntcts)		199						
322 Repairs & Maint Svcs (Cntrcts)	2,793	2,836		9,443		21,600	21,600	21,600
323 Stormwater	11,233	16,275						
325 Electricity	33,081	34,154						
326 Fuel	11,597	10,344						
327 Water	2,424	1,954						
328 Garbage	4,171	4,463						
329 Sewage	1,702	2,023						
341 Travel - Local In-District		496		1,000		500	500	500
342 Travel & Exp Out Of District	2,584	5,356		2,500		4,000	4,000	4,000
346 In-District Expense	343							
351 Telephone And Telegraph	92	49						
353 Postage	136	431		200		500	500	500
354 Advertising	675			700		400	400	400
389 Other Non-Instruc Services	7,558	6,817		9,000		10,000	10,000	10,000
3XX Purchased Services Total:	78,389	85,397		22,843		37,000	37,000	37,000
410 Supplies	26,986	16,813		35,000		35,000	35,000	35,000
432 Reference Books	94	94		500		500	500	500
440 Periodicals	197	197				200	200	200
460 Non-consumable Items	6,262	7,483		15,000		15,000	15,000	15,000
470 Computer Software	7,642	16,538		6,000		20,869	20,869	20,869
480 Computer Hardware	23,799	2,134		20,000		20,000	20,000	20,000
4XX Supplies & Materials Total:	64,980	43,259		76,500		91,569	91,569	91,569
542 Replacement Equipment Purchase		9,308						
550 Technology		8,863						
5XX Capital Outlay Total:		18,171						



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
640 Dues And Fees		60				60	60	60
653 Property Insurance	8,617	3,766				3,766	3,766	3,766
6XX Other Objects Total:	8,617	3,826				3,826	3,826	3,826
2551 Total: Transportation Services	389,452	431,940	3.6	389,142	1.6	315,448	315,448	315,448

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2552 Vehicle Operation Services								
112 Classified Salaries	1,740,239	1,767,359	79.6	1,848,939	84.1	2,044,998	2,044,998	1,971,446
114 Classified Supervisors	144,689	144,738	2.0	146,909	1.5	108,056	108,056	108,056
122 Subs-Classified Salaries	144,828	151,865		153,374		180,250	180,250	180,250
124 Temps-Classified Salaries	3,750	4,676				8,240	8,240	8,240
132 Classified Salaries Overtime	385	263						
139 Cell Phone Stipend	960	1,440		1,020		1,220	1,220	1,220
1XX Salaries Total:	2,034,851	2,070,341	81.6	2,150,242	85.6	2,342,764	2,342,764	2,269,212
211 PERS Employers Contribution	293,692	285,402		371,227		404,773	404,773	390,945
213 Dist Contrib to Pers For Contr	106,312	128,484						
214 PERS Debt Service Charge	61,590	92,582						
220 Social Security Administration	171,057	170,946		164,415		178,498	178,498	172,209
231 Worker's Compensation	98,667	101,724		120,874		111,804	111,804	111,804
232 State Unemployment Insurance	4,453	4,461		6,447		9,333	9,333	9,333
241 Professional Fund				2,400		1,800	1,800	1,800
242 Physical Examinations	19,424	10,034						
243 Tax Sheltered Annuities	17,050	17,254		21,928		22,217	22,217	22,217
244 Insurance Benefits	742,727	846,540		984,115		1,182,486	1,182,486	1,182,486
2XX Employee Benefits Total:	1,514,972	1,657,427		1,671,406		1,910,911	1,910,911	1,890,794
331 Pupil Transp To And From Schl	14,538	34,744		18,040		38,000	38,000	38,000
342 Travel & Exp Out Of District	506	145		1,000		1,000	1,000	1,000
389 Other Non-Instruc Services	7,851	6,313		21,000		24,500	24,500	24,500
3XX Purchased Services Total:	22,895	41,202		40,040		63,500	63,500	63,500
410 Supplies		656		2,500		6,500	6,500	6,500
4XX Supplies & Materials Total:		656		2,500		6,500	6,500	6,500
651 Liability Insurance	49,616	21,528		32,136		32,136	32,136	32,136
6XX Other Objects Total:	49,616	21,528		32,136		32,136	32,136	32,136
864 Fuel	-20,259							
868 Oth than Home to Sch Supplies		7,097						
8XX Maintenance Supplies Total:	-20,259	7,097						
2552 Total: Vehicle Operation Services	3,602,075	3,798,251	81.6	3,896,324	85.6	4,355,811	4,355,811	4,262,142

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2554 Vehicle Purch Svcs & Maint Svc								
112 Classified Salaries	209,221	237,864	6.1	252,069	6.3	265,487	265,487	265,487
114 Classified Supervisors					.5	38,708	38,708	38,708
122 Subs-Classified Salaries		2,810						
139 Cell Phone Stipend		80				400	400	400
1XX Salaries Total:	209,221	240,754	6.1	252,069	6.8	304,595	304,595	304,595
211 PERS Employers Contribution	33,125	36,482		46,885		57,189	57,189	57,189
213 Dist Contrib to Pers For Contr	5,657	9,235						
214 PERS Debt Service Charge	7,162	9,945						
220 Social Security Administration	15,267	17,877		19,283		23,270	23,270	23,270
231 Worker's Compensation	8,304	9,140		15,124		13,468	13,468	13,468
232 State Unemployment Insurance	406	459		757		1,217	1,217	1,217
241 Professional Fund						600	600	600
243 Tax Sheltered Annuities	1,876	1,937		1,073		3,050	3,050	3,050
244 Insurance Benefits	47,248	56,256		73,928		92,750	92,750	92,750
245 Other Employee Benefits	3,150	450		3,500		3,500	3,500	3,500
2XX Employee Benefits Total:	122,195	141,781		160,550		195,044	195,044	195,044
321 Equip Rep (Not Service Cntcts)	29,991	37,917		35,000		44,000	44,000	44,000
322 Repairs & Maint Svcs (Cntrcts)	11,901	16,547		14,000		22,088	22,088	22,088
342 Travel & Exp Out Of District		95		500		500	500	500
389 Other Non-Instruc Services	309			500		500	500	500
3XX Purchased Services Total:	42,201	54,559		50,000		67,088	67,088	67,088
410 Supplies	1,554	2,771		1,500		3,000	3,000	3,000
432 Reference Books				500		500	500	500
460 Non-consumable Items		42,058		4,000		4,000	4,000	4,000
470 Computer Software		300						
4XX Supplies & Materials Total:	1,554	45,129		6,000		7,500	7,500	7,500
861 Vehicle Supplies	170,284	170,307		160,000		168,684	168,684	168,684
863 Tires	38,181	34,707		46,548		40,000	40,000	40,000
864 Fuel	419,994	322,927		331,700		331,700	331,700	331,700
865 Oil	13,230	16,516		13,000		16,000	16,000	16,000
8XX Maintenance Supplies Total:	641,689	544,457		551,248		556,384	556,384	556,384
2554 Total: Vehicle Purch Svcs & Maint Svc	1,016,860	1,026,680	6.1	1,019,867	6.8	1,130,611	1,130,611	1,130,611

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
2555 Student Transportation Dist E						
112 Classified Salaries	176,092	154,337	81,876	83,617	83,617	83,617
1XX Salaries Total:	176,092	154,337	81,876	83,617	83,617	83,617
211 PERS Employers Contribution	14,361		15,229	15,720	15,720	15,720
220 Social Security Administration	4,861		6,264	6,397	6,397	6,397
231 Worker's Compensation	388		4,913	4,181	4,181	4,181
232 State Unemployment Insurance	191		246	334	334	334
2XX Employee Benefits Total:	19,801		26,652	26,632	26,632	26,632
324 Rentals		839				
389 Other Non-Instruc Services	122,377	110,146	20,000	20,000	20,000	20,000
3XX Purchased Services Total:	122,377	110,985	20,000	20,000	20,000	20,000
868 Oth than Home to Sch Supplies	56,836	45,095	81,136	90,360	90,360	90,360
8XX Maintenance Supplies Total:	56,836	45,095	81,136	90,360	90,360	90,360
2555 Total: Student Transportation Dist E	375,106	310,417	209,664	220,609	220,609	220,609

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
2556 Student Transportaion - Refund						
112 Classified Salaries	82,908	83,304				
1XX Salaries Total:	82,908	83,304				
389 Other Non-Instruc Services	90,544	64,327	190,000	175,000	175,000	175,000
3XX Purchased Services Total:	90,544	64,327	190,000	175,000	175,000	175,000
868 Oth than Home to Sch Supplies	18,306	17,899				
8XX Maintenance Supplies Total:	18,306	17,899				
2556 Total: Student Transportaion - Refund	191,758	165,530	190,000	175,000	175,000	175,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
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P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2559 Other Pupil Transportation Svc								
331 Pupil Transp To And From Schl	50,074	61,215		28,826		28,826	28,826	28,826
3XX Purchased Services Total:	50,074	61,215		28,826		28,826	28,826	28,826
2559 Total: Other Pupil Transportation Svc	50,074	61,215		28,826		28,826	28,826	28,826

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2575 Purchasing And Warehouse Servi								
112 Classified Salaries	261,092	228,654	5.2	213,524	5.2	215,560	215,560	215,560
114 Classified Supervisors	36,673	30,220	.5	30,673	.5	30,643	30,643	30,643
124 Temps-Classified Salaries	2,512	4,021						
132 Classified Salaries Overtime	2,039	812				500	500	500
139 Cell Phone Stipend	248	240						
<b>1XX Salaries Total:</b>	<b>302,564</b>	<b>263,947</b>	<b>5.7</b>	<b>244,197</b>	<b>5.7</b>	<b>246,703</b>	<b>246,703</b>	<b>246,703</b>
211 PERS Employers Contribution	45,424	37,132		45,420		46,381	46,381	46,381
213 Dist Contrib to Pers For Contr	13,339	13,544						
214 PERS Debt Service Charge	9,904	10,773						
220 Social Security Administration	22,100	19,291		18,681		18,873	18,873	18,873
231 Worker's Compensation	7,987	7,440		9,514		6,456	6,456	6,456
232 State Unemployment Insurance	581	501		732		987	987	987
241 Professional Fund				1,800		1,800	1,800	1,800
243 Tax Sheltered Annuities	8,058	7,541		6,737		6,542	6,542	6,542
244 Insurance Benefits	69,081	62,498		69,013		77,016	77,016	77,016
<b>2XX Employee Benefits Total:</b>	<b>176,474</b>	<b>158,720</b>		<b>151,897</b>		<b>158,055</b>	<b>158,055</b>	<b>158,055</b>
321 Equip Rep (Not Service Cntcts)	1,721	1,045		2,500		4,000	4,000	4,000
322 Repairs & Maint Svcs (Cntcrts)				1,686				
341 Travel - Local In-District		25						
342 Travel & Exp Out Of District	65							
346 In-District Expense				300		300	300	300
351 Telephone And Telegraph	90	120		300		250	250	250
389 Other Non-Instruc Services	8,472	495		2,900		2,300	2,300	2,300
<b>3XX Purchased Services Total:</b>	<b>10,348</b>	<b>1,685</b>		<b>7,686</b>		<b>6,850</b>	<b>6,850</b>	<b>6,850</b>
410 Supplies	2,168	3,701		2,000		2,000	2,000	2,000
457	5,108	-3,181						
460 Non-consumable Items	249			400		1,000	1,000	1,000
<b>4XX Supplies &amp; Materials Total:</b>	<b>7,525</b>	<b>520</b>		<b>2,400</b>		<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
640 Dues And Fees	4,680	4,250		4,000		4,200	4,200	4,200
655 Judg & Settlem Against Distric	2,500							
670		567						
<b>6XX Other Objects Total:</b>	<b>7,180</b>	<b>4,817</b>		<b>4,000</b>		<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
864 Fuel	11,111	8,951		10,500		9,636	9,636	9,636
<b>8XX Maintenance Supplies Total:</b>	<b>11,111</b>	<b>8,951</b>		<b>10,500</b>		<b>9,636</b>	<b>9,636</b>	<b>9,636</b>
<b>2575 Total: Purchasing And Warehouse Servi</b>	<b>515,202</b>	<b>438,640</b>	<b>5.7</b>	<b>420,680</b>	<b>5.7</b>	<b>428,444</b>	<b>428,444</b>	<b>428,444</b>

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2576 Mail Distribution Services								
353 Postage	2,499	6,927		1,500		1,500	1,500	1,500
389 Other Non-Instruc Services	19,429	15,821		25,883		25,883	25,883	25,883
3XX Purchased Services Total:	21,928	22,748		27,383		27,383	27,383	27,383
2576 Total: Mail Distribution Services	21,928	22,748		27,383		27,383	27,383	27,383



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2630 Communic & Intergov Relations								
112 Classified Salaries	115,278	100,620	2.0	99,817	2.0	105,610	105,610	105,610
113 Administrators	109,754	107,846	1.0	109,463	1.0	109,355	109,355	109,355
122 Subs-Classified Salaries	258			102				
124 Temps-Classified Salaries	570	17,558		11,400		927	927	927
131 Licensed Additional Salaries				500				
132 Classified Salaries Overtime		101		250				
139 Cell Phone Stipend	745	1,063		1,116		1,116	1,116	1,116
1XX Salaries Total:	226,605	227,188	3.0	222,648	3.0	217,008	217,008	217,008
211 PERS Employers Contribution	43,103	39,336		39,066		40,414	40,414	40,414
213 Dist Contrib to Pers For Contr	365	276						
214 PERS Debt Service Charge	10,535	9,682						
220 Social Security Administration	17,006	16,311		16,075		16,445	16,445	16,445
231 Worker's Compensation	1,002	979		1,051		1,075	1,075	1,075
232 State Unemployment Insurance	444	441		630		860	860	860
241 Professional Fund		675		2,900		2,900	2,900	2,900
243 Tax Sheltered Annuities	11,269	10,979		8,675		8,500	8,500	8,500
244 Insurance Benefits	34,070	29,975		36,380		38,840	38,840	38,840
2XX Employee Benefits Total:	117,794	108,654		104,777		109,034	109,034	109,034
324 Rentals		400		350				
341 Travel - Local In-District	672	762		900		550	550	550
342 Travel & Exp Out Of District	4,620	9,188		5,000		5,000	5,000	5,000
346 In-District Expense	1,150	3,349		4,500		3,900	3,900	3,900
351 Telephone And Telegraph	512							
353 Postage	9,755	13,166		13,000		14,016	14,016	14,016
389 Other Non-Instruc Services	204,343	162,652		165,494		148,612	148,612	148,612
3XX Purchased Services Total:	221,052	189,517		189,244		172,078	172,078	172,078
410 Supplies	6,797	10,485		13,500		9,600	9,600	9,600
432 Reference Books	276	238		150		250	250	250
440 Periodicals	75	379		250		150	150	150
470 Computer Software	1,072	1,086		1,200		1,300	1,300	1,300
480 Computer Hardware	301	150						
4XX Supplies & Materials Total:	8,521	12,338		15,100		11,300	11,300	11,300
640 Dues And Fees	1,648	890		1,500		1,300	1,300	1,300
6XX Other Objects Total:	1,648	890		1,500		1,300	1,300	1,300
2630 Total: Communic & Intergov Relations	575,620	538,587	3.0	533,269	3.0	510,720	510,720	510,720

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2641 Human Resources								
111 Licensed Salaries	-2,440							
112 Classified Salaries	337,873	294,482	7.0	346,154	7.0	373,663	373,663	373,663
113 Administrators	340,759	289,385	3.0	293,804	3.0	303,312	303,312	264,451
114 Classified Supervisors	63,469	65,133	1.0	66,109	1.0	69,347	69,347	69,347
122 Subs-Classified Salaries		333						
123 Temps-Licensed Salaries	3,032	2,084						
124 Temps-Classified Salaries	6,639	21,829		6,646		8,528	8,528	8,528
131 Licensed Additional Salaries	6,187	6,418		13,095		15,000	15,000	15,000
132 Classified Salaries Overtime	1,170	5,697		2,500		1,000	1,000	1,000
139 Cell Phone Stipend	2,438	2,188		54,400		62,400	62,400	62,400
1XX Salaries Total:	759,127	687,549	11.0	782,708	11.0	833,250	833,250	794,389
211 PERS Employers Contribution	102,903	96,768		134,230		143,317	143,317	136,012
213 Dist Contrib to Pers For Contr	28,401	29,186						
214 PERS Debt Service Charge	22,593	21,514						
220 Social Security Administration	56,065	51,785		55,207		58,319	58,319	54,996
231 Worker's Compensation	3,404	3,130		3,609		3,812	3,812	3,812
232 State Unemployment Insurance	1,470	1,317		2,164		3,049	3,049	3,049
241 Professional Fund	897	40		42,500		7,500	7,500	7,500
243 Tax Sheltered Annuities	37,233	24,211		22,725		21,900	21,900	21,900
244 Insurance Benefits	122,210	122,476		145,220		145,540	145,540	150,340
245 Other Employee Benefits	15,552	14,994		79,467		74,467	74,467	74,467
248 COSA Dues	5,730	5,775						
2XX Employee Benefits Total:	396,458	371,196		485,122		457,904	457,904	452,076
319 Other Instruc Prof & Tech Svcs				22,234		22,234	22,234	22,234
321 Equip Rep (Not Service Cntcts)	145			302		250	250	250
322 Repairs & Maint Svcs (Cntrcts)	1,986	1,564		7,549		1,200	1,200	1,200
341 Travel - Local In-District	16	19		100		1,100	1,100	1,100
342 Travel & Exp Out Of District	5,066	18,694		2,368		3,720	3,720	3,720
346 In-District Expense	6,519	5,842		1,772		1,704	1,704	1,704
347 Recruitment Expenses	1,521	77		721		400	400	400
353 Postage	1,667	2,522		1,241		1,150	1,150	1,150
354 Advertising	3,071	736		111		100	100	100
384 Negotiation Services	3,025			1,120		1,050	1,050	1,050
389 Other Non-Instruc Services	14,162	107,266		12,151		12,340	12,340	12,340
3XX Purchased Services Total:	37,178	136,720		49,669		45,248	45,248	45,248
410 Supplies	11,300	13,334		9,673		10,400	10,400	10,400
432 Reference Books	322	280		571		1,200	1,200	1,200
440 Periodicals	1,523	376		1,730		100	100	100
470 Computer Software	1,766	440		1,350		1,000	1,000	1,000
480 Computer Hardware	4,690	2,405		2,195		1,500	1,500	1,500
4XX Supplies & Materials Total:	19,601	16,835		15,519		14,200	14,200	14,200

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
640 Dues And Fees	951	624		503		450	450	450
6XX Other Objects Total:	951	624		503		450	450	450
2641 Total: Human Resources	1,213,315	1,212,924	11.0	1,333,521	11.0	1,351,052	1,351,052	1,306,363

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2649 Retirement Pay Plan (Class)								
245 Other Employee Benefits	15,656	-1,855						
2XX Employee Benefits Total:	15,656	-1,855						
2649 Total: Retirement Pay Plan (Class)	15,656	-1,855						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 FTE	2010 Budget	2010 FTE	2011 Proposed	BUDGET Approved	Adopted
2660 Computing & Info Services								
112 Classified Salaries	1,021,632	1,035,594	18.7	1,018,274	18.4	1,054,449	1,054,449	969,581
113 Administrators	104,705	107,846	1.0	109,463	1.0	109,355	109,355	109,355
114 Classified Supervisors	182,151	184,477	2.0	187,243	3.0	250,448	250,448	250,448
121 Licensed Subs Salaries		1,479						
122 Subs-Classified Salaries	1,456							
124 Temps-Classified Salaries	6,776	10,200						
132 Classified Salaries Overtime	12,357							
139 Cell Phone Stipend	4,720	4,677						
1XX Salaries Total:	1,333,797	1,344,273	21.7	1,314,980	22.4	1,414,252	1,414,252	1,329,384
211 PERS Employers Contribution	191,079	187,553		244,585		265,880	265,880	249,925
213 Dist Contrib to Pers For Contr	64,112	78,732						
214 PERS Debt Service Charge	40,579	56,410						
220 Social Security Administration	99,820	100,088		100,596		108,190	108,190	100,934
231 Worker's Compensation	9,363	9,138		6,574		7,072	7,072	7,072
232 State Unemployment Insurance	2,622	2,631		3,945		5,657	5,657	5,657
241 Professional Fund	1,140	894		13,500		14,700	14,700	14,700
243 Tax Sheltered Annuities	61,044	46,268		42,552		44,784	44,784	44,784
244 Insurance Benefits	211,724	228,887		262,943		295,553	295,553	295,553
2XX Employee Benefits Total:	681,483	710,601		674,695		741,836	741,836	718,625
316 Data Processing Serv (Instr)	3,412	3,442		3,800		4,200	4,200	4,200
321 Equip Rep (Not Service Cntrcts)	12,577	1,282		10,000				
322 Repairs & Maint Svcs (Cntrcts)	469,658	560,441		691,607		720,307	720,307	720,307
324 Rentals	1,553	1,793		2,000		2,000	2,000	2,000
341 Travel - Local In-District	903	118		316		350	350	350
342 Travel & Exp Out Of District	22,321	7,385		11,500		10,000	10,000	10,000
346 In-District Expense	2,406	830		700		2,100	2,100	2,100
351 Telephone And Telegraph	303,900	303,947		306,704		315,700	315,700	315,700
353 Postage	813	198		200		200	200	200
386 Data Processing Ser (Non-Instr)	107,446	120,206		90,000		110,000	110,000	110,000
389 Other Non-Instruc Services	359,094	205,089		244,300		164,790	164,790	164,790
3XX Purchased Services Total:	1,284,083	1,204,731		1,361,127		1,329,647	1,329,647	1,329,647
410 Supplies	24,497	23,195		41,300		36,300	36,300	36,300
432 Reference Books	1,244	271		320		300	300	300
440 Periodicals	35			100		100	100	100
460 Non-consumable Items	13,670	14,737		10,000		13,000	13,000	13,000
470 Computer Software	47,959	77,230		23,000		43,500	43,500	43,500
480 Computer Hardware	27,783	45,406		33,800		21,000	21,000	21,000
4XX Supplies & Materials Total:	115,188	160,839		108,520		114,200	114,200	114,200
640 Dues And Fees	240	785		800		800	800	800
6XX Other Objects Total:	240	785		800		800	800	800
2660 Total: Computing & Info Services	3,414,791	3,421,229	21.7	3,460,122	22.4	3,600,735	3,600,735	3,492,656

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2665 Site Based Technology								
111 Licensed Salaries	72,197		.5	10,109				
112 Classified Salaries	249,741	314,078	13.7	419,922	9.0	293,604	293,604	293,604
124 Temps-Classified Salaries	2,994							
131 Licensed Additional Salaries		236						
132 Classified Salaries Overtime	1,930	2,133						
1XX Salaries Total:	326,862	316,447	14.2	430,031	9.0	293,604	293,604	293,604
211 PERS Employers Contribution	18,755	17,502		79,986		55,197	55,197	55,197
213 Dist Contrib to Pers For Contr	31,682	38,218						
214 PERS Debt Service Charge	1,044	11,117						
220 Social Security Administration	22,411	23,449		32,899		22,462	22,462	22,462
231 Worker's Compensation	760	1,610		2,153		1,468	1,468	1,468
232 State Unemployment Insurance	577	652		1,288		1,173	1,173	1,173
243 Tax Sheltered Annuities	915	1,510		2,850		1,800	1,800	1,800
244 Insurance Benefits	81,030	100,308		171,486		124,546	124,546	124,546
2XX Employee Benefits Total:	157,174	194,366		290,662		206,646	206,646	206,646
2665 Total: Site Based Technology	484,036	510,813	14.2	720,693	9.0	500,250	500,250	500,250

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
2669 Other Data Processing Services						
351 Telephone And Telegraph	6,212	8,636			3,775	3,775
389 Other Non-Instruc Services	7,175	5,357			200	200
3XX Purchased Services Total:	13,387	13,993			3,975	3,975
410 Supplies	537	151				
460 Non-consumable Items	1,014	1,081				
4XX Supplies & Materials Total:	1,551	1,232				
2669 Total: Other Data Processing Services	14,938	15,225			3,975	3,975

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
2700 Supplemental Retirement Pgm								
249 District Retirement	3,024,104	2,892,639		2,500,000		2,500,000	2,500,000	2,500,000
2XX Employee Benefits Total:	3,024,104	2,892,639		2,500,000		2,500,000	2,500,000	2,500,000
2700 Total: Supplemental Retirement Pgm	3,024,104	2,892,639		2,500,000		2,500,000	2,500,000	2,500,000



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
3100	Food Services								
	112 Classified Salaries	43,411							
	1XX Salaries Total:	43,411							
	211 PERS Employers Contribution	5,551							
	213 Dist Contrib to Pers For Contr	1,007							
	214 PERS Debt Service Charge	1,261							
	220 Social Security Administration	3,146							
	231 Worker's Compensation	213							
	232 State Unemployment Insurance	82							
	243 Tax Sheltered Annuities	167							
	244 Insurance Benefits	476							
	2XX Employee Benefits Total:	11,903							
	410 Supplies	547	122						
	4XX Supplies & Materials Total:	547	122						
3100	Total: Food Services	55,861	122						

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
3320 Community Recreation Services						
112 Classified Salaries	58,111	64,360	2.0	65,136	68,348	68,348
122 Subs-Classified Salaries	5,754					
124 Temps-Classified Salaries	4,570					
1XX Salaries Total:	68,435	64,360	2.0	65,136	68,348	68,348
211 PERS Employers Contribution	8,185	8,398		12,115	12,849	12,849
213 Dist Contrib to Pers For Contr	2,468	4,032				
214 PERS Debt Service Charge	1,760	2,689				
220 Social Security Administration	4,713	4,574		4,983	5,229	5,229
231 Worker's Compensation	1,083	1,359		326	342	342
232 State Unemployment Insurance	123	120		195	273	273
243 Tax Sheltered Annuities	50			350	400	400
244 Insurance Benefits	14,338	18,880		24,120	27,680	27,680
2XX Employee Benefits Total:	32,720	40,052		42,089	46,773	46,773
389 Other Non-Instruc Services	8,316	7,389				
3XX Purchased Services Total:	8,316	7,389				
3320 Total: Community Recreation Services	109,471	111,801	2.0	107,225	115,121	115,121

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
3510 Custody And Care Of Children S								
112 Classified Salaries	81,063	49,298	3.6	85,576				
122 Subs-Classified Salaries	1,699	18,124		76,687		92,700	92,700	92,700
124 Temps-Classified Salaries	23,857	22,551						
131 Licensd Additional Salaries		3,018						
1XX Salaries Total:	106,619	92,991	3.6	162,263		92,700	92,700	92,700
211 PERS Employers Contribution	7,414	4,201		16,752				
213 Dist Contrib to Pers For Contr	8,207	8,820						
214 PERS Debt Service Charge	992	2,488						
220 Social Security Administration	6,204	5,447		12,473		7,092	7,092	7,092
231 Worker's Compensation	590	485		513		464	464	464
232 State Unemployment Insurance	163	142		308		371	371	371
243 Tax Sheltered Annuities	74	311		175				
244 Insurance Benefits	29,079	18,880		44,177				
2XX Employee Benefits Total:	52,723	40,774		74,398		7,927	7,927	7,927
3510 Total: Custody And Care Of Children S	159,342	133,765	3.6	236,661		100,627	100,627	100,627

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
4150 Building Acquisition & Improv								
522 Bldg Improv (Done Maint Dept)				1,000		1,000	1,000	1,000
5XX Capital Outlay Total:				1,000		1,000	1,000	1,000
4150 Total: Building Acquisition & Improv				1,000		1,000	1,000	1,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
5120 Short Term Debt								
620 Interest				1,000		1,000	1,000	1,000
6XX Other Objects Total:				1,000		1,000	1,000	1,000
5120 Total: Short Term Debt				1,000		1,000	1,000	1,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
5200 Interfund Transfers								
710 Fund Modifications	5,298,515	2,811,453		1,317,576		1,291,254	2,291,254	1,291,254
7XX Transfers Total:	5,298,515	2,811,453		1,317,576		1,291,254	2,291,254	1,291,254
5200 Total: Interfund Transfers	5,298,515	2,811,453		1,317,576		1,291,254	2,291,254	1,291,254

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
6110 Contingency Fund								
810 Planned Reserve				2,138,000		2,872,000	2,872,000	2,513,000
8XX Planned Reserve Total:				2,138,000		2,872,000	2,872,000	2,513,000
6110 Total: Contingency Fund				2,138,000		2,872,000	2,872,000	2,513,000

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
6111 Contingency ESS								
810 Planned Reserve						900,000	900,000	900,000
8XX Maintenance Supplies Total:						900,000	900,000	900,000
6111 Total: Contingency ESS						900,000	900,000	900,000



**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	17,053,588	13,990,673		2,672,918		4,144,219	4,144,219	3,912,500
8XX Unapp.Ending Fund Bal. Total:	17,053,588	13,990,673		2,672,918		4,144,219	4,144,219	3,912,500
7000 Total: Reserves And Fund Balances	17,053,588	13,990,673		2,672,918		4,144,219	4,144,219	3,912,500

**PROGRAM BUDGET DETAIL—GENERAL FUND**

General Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
Total: Requirements	169,561,023	166,017,105	1512.6	148,631,000	1484.9	152,791,000	153,991,000	149,301,760

**PROGRAM BUDGET DETAIL**

**CAPITAL EQUIPMENT FUND**

Capital Equipment Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual 2007 - 2008	Revenues 2008 - 2009	2 0 0 9 FTE	- 2 0 1 0 Budget	2 0 1 0 FTE	- 2 0 1 1 Proposed	B U D G E T Approved
1510	Interest On Investment 000	57,433	29,826					
1999	Miscellaneous 000	19,997	25,872		10,000		10,000	10,000
3222	SSF Transportation Equipment 000	434,949	505,129		485,000		468,000	468,000
5200	Interfund Transfers 000	2,157,901	2,081,922		499,576		481,171	481,171
5210	Transfer From General Fund 000	1,291,898						
5400	Net Working Capital 000	9,747,766	9,177,752		8,035,258		9,253,000	9,253,000
Total: Resources		13,709,944	11,820,501		9,029,834		10,212,171	10,212,171

**PROGRAM BUDGET DETAIL—CAPITAL EQUIPMENT FUND**

Capital Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
1111	Primary, K-3							
	421 Textbooks	460,465	133,265	70,762	1,057,601	1,057,601	1,057,601	
	431 Library Books		220	1,000	800	800	800	
	432 Reference Books		1,863	200	350	350	350	
	460 Non-consumable Items	54,426	23,271	8,049	13,098	13,098	13,098	
	470 Computer Software	1,117	652	1,000				
	480 Computer Hardware	325,047	125,992	10,413	14,999	14,999	14,999	
	4XX Supplies & Materials Total:	841,055	285,263		1,086,848	1,086,848	1,086,848	
	541 Initial & Addt'l Equip Purch	3,817						
	5XX Capital Outlay Total:	3,817						
1111	Total: Primary, K-3	844,872	285,263	91,424	1,086,848	1,086,848	1,086,848	
1112	Intermediate Programs							
	421 Textbooks	332,234	21,675	32,163	30,128	30,128	30,128	
	431 Library Books			1,000	800	800	800	
	432 Reference Books		1,535	200	350	350	350	
	460 Non-consumable Items	31,451	10,930	11,664	9,992	9,992	9,992	
	470 Computer Software	8,632		500				
	480 Computer Hardware	183,670	72,501	6,047	18,740	18,740	18,740	
	4XX Supplies & Materials Total:	555,987	106,641	51,574	60,010	60,010	60,010	
	541 Initial & Addt'l Equip Purch	3,817						
	5XX Capital Outlay Total:	3,817						
1112	Total: Intermediate Programs	559,804	106,641	51,574	60,010	60,010	60,010	
1121	Regular Middle School Program							
	421 Textbooks	218,718	33,874	21,873	518,786	518,786	518,786	
	431 Library Books	4,469						
	432 Reference Books	459						
	460 Non-consumable Items	40,029	36,216	15,091	14,511	14,511	14,511	
	470 Computer Software	7,787	11,747	2,946	2,900	2,900	2,900	
	480 Computer Hardware	215,189	116,210	27,385	28,443	28,443	28,443	
	4XX Supplies & Materials Total:	486,651	198,047	67,295	564,640	564,640	564,640	
	541 Initial & Addt'l Equip Purch			7,852	7,852	7,852	7,852	
	5XX Capital Outlay Total:			7,852	7,852	7,852	7,852	
1121	Total: Regular Middle School Program	486,651	198,047	75,147	572,492	572,492	572,492	
1131	Regular High School Program							
	421 Textbooks	397,507	121,722	2,071,968	1,759,242	1,759,242	1,759,242	

**PROGRAM BUDGET DETAIL—CAPITAL EQUIPMENT FUND**

Capital Equipment Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
432 Reference Books	225							
440 Periodicals						180	180	180
460 Non-consumable Items	56,014	62,808		23,915		39,151	39,151	39,151
470 Computer Software	6,189	21,825				9,639	9,639	9,639
480 Computer Hardware	175,859	124,697		68,777		55,317	55,317	55,317
4XX Supplies & Materials Total:	635,794	331,052		2,164,660		1,863,529	1,863,529	1,863,529
541 Initial & Addt'l Equip Purch				537,193		651,000	651,000	651,000
542 Replacement Equipment Purchase	5,195							
5XX Capital Outlay Total:	5,195			537,193		651,000	651,000	651,000
1131 Total: Regular High School Program	640,989	331,052		2,701,853		2,514,529	2,514,529	2,514,529
1132 High School Extra-Curricular								
460 Non-consumable Items	10,471	1,207						
4XX Supplies & Materials Total:	10,471	1,207						
1132 Total: High School Extra-Curricular	10,471	1,207						
1220 Restrictive Programs								
421 Textbooks	13,815	878						
4XX Supplies & Materials Total:	13,815	878						
1220 Total: Restrictive Programs	13,815	878						
1250 Less Restricted								
460 Non-consumable Items		309						
4XX Supplies & Materials Total:		309						
1250 Total: Less Restricted		309						
1280 Alternative Education								
421 Textbooks	1,821							
460 Non-consumable Items	2,421							
470 Computer Software	6,495							
480 Computer Hardware	10,014							
4XX Supplies & Materials Total:	20,751							
1280 Total: Alternative Education	20,751							
1291 English Language Learner Pgm								
421 Textbooks	101,498	15,349						
460 Non-consumable Items		980						
470 Computer Software	64	1,096						

**PROGRAM BUDGET DETAIL—CAPITAL EQUIPMENT FUND**

Capital Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
480 Computer Hardware	4,720	13,289						
4XX Supplies & Materials Total:	106,282	30,714						
1291 Total: English Language Learner Pgm	106,282	30,714						
2122 Guidance Services								
421 Textbooks				410		450	450	450
470 Computer Software				900		900	900	900
480 Computer Hardware		2,624		600		600	600	600
4XX Supplies & Materials Total:		2,624		1,910		1,950	1,950	1,950
2122 Total: Guidance Services		2,624		1,910		1,950	1,950	1,950
2190 Director of Educ Services								
460 Non-consumable Items	5,667	5,131						
470 Computer Software	14,694	6,304						
480 Computer Hardware	128,982	92,999						
4XX Supplies & Materials Total:	149,343	104,434						
541 Initial & Addt'l Equip Purch		8,306						
5XX Capital Outlay Total:		8,306						
2190 Total: Director of Educ Services	149,343	112,740						
2210 Improvement Of Instruction Ser								
460 Non-consumable Items		372						
480 Computer Hardware		5,121						
4XX Supplies & Materials Total:		5,493						
2210 Total: Improvement Of Instruction Ser		5,493						
2211 Direction of Instruction Svcs								
421 Textbooks	41,301	5,424						
432 Reference Books	204							
460 Non-consumable Items	16,370	6,181						
470 Computer Software	35,716	15,830						
480 Computer Hardware	45,056	47,215						
4XX Supplies & Materials Total:	138,647	74,650						
2211 Total: Direction of Instruction Svcs	138,647	74,650						
2214 Multicultural Education								
460 Non-consumable Items	1,254							
480 Computer Hardware	24,554							
4XX Supplies & Materials Total:	25,808							

**PROGRAM BUDGET DETAIL—CAPITAL EQUIPMENT FUND**

Capital Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
2214 Total: Multicultural Education	25,808							
2222 School Library Services								
431 Library Books	39,669	34,985		216,226	256,905	256,905	256,905	
432 Reference Books	22,362	20,304		22,588	14,750	14,750	14,750	
460 Non-consumable Items		3,515						
470 Computer Software		132						
480 Computer Hardware	6,036	8,360						
4XX Supplies & Materials Total:	68,067	67,296		238,814	271,655	271,655	271,655	
2222 Total: School Library Services	68,067	67,296		238,814	271,655	271,655	271,655	
2223 MultiMedia Services								
460 Non-consumable Items	1,908	909		1,200	1,300	1,300	1,300	
470 Computer Software	10,800	5,403						
480 Computer Hardware	40,840	7,932						
4XX Supplies & Materials Total:	53,548	14,244		1,200	1,300	1,300	1,300	
542 Replacement Equipment Purchase	9,501							
5XX Capital Outlay Total:	9,501							
2223 Total: MultiMedia Services	63,049	14,244		1,200	1,300	1,300	1,300	
2321 Office Of The Superintendent S								
460 Non-consumable Items	3,950	2,731						
470 Computer Software		438						
480 Computer Hardware	2,038	4,629						
4XX Supplies & Materials Total:	5,988	7,798						
2321 Total: Office Of The Superintendent S	5,988	7,798						
2411 Principals Services								
421 Textbooks				100				
432 Reference Books		378						
460 Non-consumable Items	78,875	47,948		20,598	20,267	20,267	20,267	
470 Computer Software	6,281	7,481		200				
480 Computer Hardware	204,067	68,057		526,152	20,120	20,120	20,120	
4XX Supplies & Materials Total:	289,223	123,864		547,050	40,387	40,387	40,387	
541 Initial & Addt'l Equip Purch	7,768	9,318						
542 Replacement Equipment Purchase	1,384	26,533		3,000,000	3,000,000	3,000,000	3,000,000	
550 Technology	249							
5XX Capital Outlay Total:	9,401	35,851		3,000,000	3,000,000	3,000,000	3,000,000	
2411 Total: Principals Services	298,624	159,715		3,547,050	3,040,387	3,040,387	3,040,387	

**PROGRAM BUDGET DETAIL—CAPITAL EQUIPMENT FUND**

Capital Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET				
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2541	Facilities Management								
	460 Non-consumable Items	6,809	1,070						
	480 Computer Hardware	10,853							
	4XX Supplies & Materials Total:	17,662	1,070						
2541	Total: Facilities Management	17,662	1,070						
2542	Building Div Services								
	460 Non-consumable Items	21,623	3,655						
	480 Computer Hardware	1,588							
	4XX Supplies & Materials Total:	23,211	3,655						
	541 Initial & Addt'l Equip Purch	149,370	157,273						
	542 Replacement Equipment Purchase	101,893	62,900						
	5XX Capital Outlay Total:	251,263	220,173						
2542	Total: Building Div Services	274,474	223,828						
2543	Grounds Division Services								
	460 Non-consumable Items	297	465						
	4XX Supplies & Materials Total:	297	465						
	541 Initial & Addt'l Equip Purch	11,342	378						
	5XX Capital Outlay Total:	11,342	378						
2543	Total: Grounds Division Services	11,639	843						
2544	Building Repair & Maintenance								
	522 Bldg Improv (Done Maint Dept)	6,723	8,271		2,862				
	542 Replacement Equipment Purchase	558							
	5XX Capital Outlay Total:	7,281	8,271		2,862				
2544	Total: Building Repair & Maintenance	7,281	8,271		2,862				
2548	Care Of Buildings Services								
	460 Non-consumable Items	1,953	2,786						
	4XX Supplies & Materials Total:	1,953	2,786						
	542 Replacement Equipment Purchase	10,079	333						
	5XX Capital Outlay Total:	10,079	333						
2548	Total: Care Of Buildings Services	12,032	3,119						



**PROGRAM BUDGET DETAIL—CAPITAL EQUIPMENT FUND**

Capital Equipment Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET			
		2007 - 2008	2008 - 2009	FTE Budget	FTE Proposed	Approved	Adopted	
2554	Vehicle Purch Svcs & Maint Svc							
389	Other Non-Instruc Services	100	200		1,000	1,000	1,000	
	3XX Purchased Services Total:	100	200		1,000	1,000	1,000	
564	BUSES AND CAPITAL BUS IMPRVMT	124,867						
	5XX Capital Outlay Total:	124,867						
2554	Total: Vehicle Purch Svcs & Maint Svc	124,967	200		1,000	1,000	1,000	
2575	Purchasing And Warehouse Servi							
541	Initial & Addt'l Equip Purch	8,257	60,500					
	5XX Capital Outlay Total:	8,257	60,500					
2575	Total: Purchasing And Warehouse Servi	8,257	60,500					
2630	Communic & Intergov Relations							
460	Non-consumable Items	11,449	79					
470	Computer Software		25,150					
480	Computer Hardware	2,028	4,285					
	4XX Supplies & Materials Total:	13,477	29,514					
2630	Total: Communic & Intergov Relations	13,477	29,514					
2660	Computing & Info Services							
460	Non-consumable Items	5,864	1,393					
470	Computer Software	30,603	7,964					
480	Computer Hardware	236,394	110,052					
	4XX Supplies & Materials Total:	272,861	119,409					
542	Replacement Equipment Purchase	27,228						
	5XX Capital Outlay Total:	27,228						
2660	Total: Computing & Info Services	300,089	119,409					
3100	Food Services							
480	Computer Hardware			1,000	1,000	1,000	1,000	
	4XX Supplies & Materials Total:			1,000	1,000	1,000	1,000	
3100	Total: Food Services			1,000	1,000	1,000	1,000	
5110	Long-Term Debt Service							
610	Principal	255,379	296,158	747,468	816,099	816,099	816,099	
622	Interest-Bus pmts	73,775	84,755	118,633	112,731	112,731	112,731	
	6XX Other Objects Total:	329,154	380,913	866,101	928,830	928,830	928,830	

**PROGRAM BUDGET DETAIL—CAPITAL EQUIPMENT FUND**

Capital Equipment Fund Requirements	PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
5110 Total: Long-Term Debt Service	329,154	380,913		866,101		928,830	928,830	928,830
5200 Interfund Transfers								
710 Fund Modifications						72,000	72,000	72,000
7XX Transfers Total:						72,000	72,000	72,000
5200 Total: Interfund Transfers						72,000	72,000	72,000
6110 Contingency Fund								
810 Planned Reserve				1,450,899		1,660,170	1,660,170	1,660,170
8XX Planned Reserve Total:				1,450,899		1,660,170	1,660,170	1,660,170
6110 Total: Contingency Fund				1,450,899		1,660,170	1,660,170	1,660,170
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	9,177,751	9,594,163						
8XX Unapp.Ending Fund Bal. Total:	9,177,751	9,594,163						
7000 Total: Reserves And Fund Balances	9,177,751	9,594,163						
Total: Requirements	13,709,944	11,820,501		9,029,834		10,212,171	10,212,171	10,212,171

**PROGRAM BUDGET DETAIL**

**FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011					EUGENE SCHOOL DISTRICT 4J	
		Actual 2007 - 2008	Revenues 2008 - 2009	2009 FTE	2010 Budget	2010 FTE	2011 Proposed	BUDGET Approved
1200	Rev from Local Govt Units 000	88,667						
1311	Tuition From Pupils Or Parents 000	110,430	85,593		94,000		107,250	107,250
1519	Interest Other Investments 000	20,816	3,915					
1911	Building Rental 000	36,398	50,306		50,000		46,000	46,000
1920	Private Grants 000	803,144	1,010,175		802,873		679,297	679,297
1960	Adjustm-Prior Yrs Expenditures 000	1,952						
1990	Miscellaneous 000	1,876,949	1,867,672		2,384,947		2,591,099	2,591,099
1992	Other Local Reimbursements 000	8,055	7,347		12,962		7,000	7,000
1995	Membership Pledges 000	124,609	130,405		150,000		140,882	140,882
1998	Underwriting-KRVM Radio 000	203,102	337,108		140,000		139,882	139,882
1999	Miscellaneous 000	130,858	56,815		164,864		169,591	169,591
2210	Improvement Of Instruction Ser 342 Travel & Exp Out Of District				-2,000			
2920	Timber Tax 000				11,000			
3199	Other 000		3,500					
3204	Driver Education 000	41,838	33,360		72,000		79,050	79,050
3299	Other Restricted Grants-in-aid 000		1,478					
3990	Other Revenue From State Sourc 000	1,751,327	1,596,548		1,383,783		1,394,790	1,394,790

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Resources		P R O G R A M B U D G E T D E T A I L JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual 2007 - 2008	Revenues 2008 - 2009	2 0 0 9 FTE	- 2 0 1 0 Budget	2 0 1 0 FTE	- 2 0 1 1 Proposed	B U D G E T Approved	Adopted
4300 Restricted Rev Dir Fr Fed Gvt 000	146,409	225,460		163,041		151,278	151,278	151,278
4311 Indian Education 000	499,878	225,019		250,000		269,202	269,202	269,202
4500 Restrictd Fed Grnts thru State 000	6,111,795	6,453,526		10,880,600		8,271,274	8,271,274	8,271,274
4501 ECIA Chapter 1 000	73,906	9,613		6,401		11,280	11,280	11,280
4502 ECIA Chapter 2/Block Grant 000		24,427		49,530		49,530	49,530	49,530
4506 Vocational Education 000	5,214	166,950						
4508 P.L. 94-142 Handicapped 000	3,098,909	3,974,205		3,096,595		4,204,309	4,204,309	4,204,309
4530 Drug & Alcohol Prevntn 000		55,301				449,211	449,211	449,211
4700 Grants-in-Aid Fed Govt Inter A 000	452	468						
4990 Other Revenue Fm Federal Sourc 000	615,167	459,929		536,997		440,217	440,217	440,217
5400 Net Working Capital 000	281,445	310,521						
Total: Resources	16,031,320	17,089,641		20,247,593		19,201,142	19,201,142	19,201,142

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
1111	Primary, K-3								
	111 Licensed Salaries	98,058	92,834	.8	52,670				
	112 Classified Salaries	56,231	91,094	.1	3,082				
	122 Subs-Classified Salaries	317	3,239						
	124 Temps-Classified Salaries		1,850						
	1XX Salaries Total:	154,606	189,017	.9	55,752				
	211 PERS Employers Contribution	24,882	15,916		10,369				
	213 Dist Contrib to Pers For Contr	1,614	1,563						
	214 PERS Debt Service Charge	7,827	3,322						
	220 Social Security Administration	12,005	10,676		4,265				
	231 Worker's Compensation	944	331		278				
	232 State Unemployment Insurance	405	147		167				
	243 Tax Sheltered Annuities	1,647	757		754				
	244 Insurance Benefits	42,106	16,310		11,768				
	2XX Employee Benefits Total:	91,430	49,022		27,601				
	319 Other Instruc Prof & Tech Svcs	42,951	61,659		42,775				
	341 Travel - Local In-District	279	300						
	342 Travel & Exp Out Of District		2,285						
	343 Student Travel		836						
	346 In-District Expense	188	400						
	3XX Purchased Services Total:	43,418	65,480		42,775				
	410 Supplies	35,993	75,012		194,910		150,086	150,086	150,086
	421 Textbooks	1,942	2,632		4,111		4,000	4,000	4,000
	431 Library Books		2,447						
	432 Reference Books		282						
	460 Non-consumable Items	4,532	17,388		1,000		5,000	5,000	5,000
	470 Computer Software	168	850						
	480 Computer Hardware	18,366	9,133				5,800	5,800	5,800
	4XX Supplies & Materials Total:	61,001	107,744		200,021		164,886	164,886	164,886
1111	Total: Primary, K-3	350,455	411,263	.9	326,149		164,886	164,886	164,886
1112	Intermediate Programs								
	111 Licensed Salaries	62,475	28,019	.8	51,988				
	112 Classified Salaries	8,573	3,145	.1	3,082				
	121 Licensed Subs Salaries		169						
	131 Licensed Additional Salaries	1,125							
	1XX Salaries Total:	72,173	31,333	.9	55,070				
	211 PERS Employers Contribution	11,654	4,875		10,242				
	213 Dist Contrib to Pers For Contr	1,611	926						
	214 PERS Debt Service Charge	2,747	1,398						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
220 Social Security Administration	5,473	2,399		4,212				
231 Worker's Compensation	322	136		274				
232 State Unemployment Insurance	142	58		165				
243 Tax Sheltered Annuities	944	648		746				
244 Insurance Benefits	15,699	6,033		11,654				
2XX Employee Benefits Total:	38,592	16,473		27,293				
319 Other Instruc Prof & Tech Svcs	2,414	3,551				5,000	5,000	5,000
324 Rentals	2,146							
342 Travel & Exp Out Of District	1,478	3						
343 Student Travel		2,621						
3XX Purchased Services Total:	6,038	6,175				5,000	5,000	5,000
410 Supplies	27,221	16,806		76,474		75,000	75,000	75,000
421 Textbooks	2,738	560		1,187		5,000	5,000	5,000
460 Non-consumable Items	3,071	2,159				5,000	5,000	5,000
470 Computer Software		20		250				
480 Computer Hardware	10,134	2,822				5,000	5,000	5,000
4XX Supplies & Materials Total:	43,164	22,367		77,911		90,000	90,000	90,000
1112 Total: Intermediate Programs	159,967	76,348	.9	160,274		95,000	95,000	95,000
1113 Elementary Extra-Curricular								
410 Supplies				2,495		5,000	5,000	5,000
4XX Supplies & Materials Total:				2,495		5,000	5,000	5,000
1113 Total: Elementary Extra-Curricular				2,495		5,000	5,000	5,000
1121 Regular Middle School Program								
111 Licensed Salaries	43,563	46,710	1.5	87,566				
112 Classified Salaries	3,073	122						
131 Licensed Additional Salaries	800	2,193						
1XX Salaries Total:	47,436	49,025	1.5	87,566				
211 PERS Employers Contribution	7,890	2,046		16,287				
213 Dist Contrib to Pers For Contr		176						
214 PERS Debt Service Charge	2,834	66						
220 Social Security Administration	3,629	168		6,699				
231 Worker's Compensation	287	12		438				
232 State Unemployment Insurance	141	5		263				
243 Tax Sheltered Annuities	166	6		1,350				
244 Insurance Benefits	11,091	133		18,930				
2XX Employee Benefits Total:	26,038	2,612		43,967				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
311 Instruction Services		1,597						
319 Other Instruc Prof & Tech Svcs	41,102	10,995		102,890		11,693	11,693	11,693
342 Travel & Exp Out Of District	2,212	236						
346 In-District Expense	465	20				4,800	4,800	4,800
389 Other Non-Instruc Services	2,018	640				4,000	4,000	4,000
3XX Purchased Services Total:	45,797	13,488		102,890		20,493	20,493	20,493
410 Supplies	14,518	22,947		225,488		154,686	154,686	154,686
421 Textbooks	10,419	1,923		567		5,000	5,000	5,000
431 Library Books	498	1,585						
460 Non-consumable Items	8,972	15,035				3,000	3,000	3,000
470 Computer Software	3,130	2,701				5,000	5,000	5,000
480 Computer Hardware	51,480	41,130				50,501	50,501	50,501
4XX Supplies & Materials Total:	89,017	85,321		226,055		218,187	218,187	218,187
1121 Total: Regular Middle School Program	208,288	150,446	1.5	460,478		238,680	238,680	238,680
1122 Middle School Extra-Curricular								
342 Travel & Exp Out Of District	110							
351 Telephone And Telegraph	2							
3XX Purchased Services Total:	112							
410 Supplies				697				
470 Computer Software	41							
480 Computer Hardware	2,907							
4XX Supplies & Materials Total:	2,948			697				
550 Technology				1,140				
5XX Capital Outlay Total:				1,140				
1122 Total: Middle School Extra-Curricular	3,060			1,837				
1131 Regular High School Program								
111 Licensed Salaries	77,245	79,098	1.0	58,377				
112 Classified Salaries	42,736	42,667	1.5	44,915	2.0	55,208	55,208	55,208
121 Licensed Subs Salaries	516					1,123	1,123	1,123
123 Temps-Licensed Salaries	9,737	819						
124 Temps-Classified Salaries		410						
131 Licensed Additional Salaries	3,550					2,032	2,032	2,032
1XX Salaries Total:	133,784	122,994	2.5	103,292	2.0	58,363	58,363	58,363
211 PERS Employers Contribution	14,927	8,190		19,212		10,835	10,835	10,835
213 Dist Contrib to Pers For Contr	6,874	1,409						
214 PERS Debt Service Charge	3,308	1,845						

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	9,342	3,141		7,902		4,465	4,465	4,465
231 Worker's Compensation	597	212		517		292	292	292
232 State Unemployment Insurance	258	81		309		232	232	232
243 Tax Sheltered Annuities	1,169	119		1,164		400	400	400
244 Insurance Benefits	32,375	13,769		30,712		27,736	27,736	27,736
2XX Employee Benefits Total:	68,850	28,766		59,816		43,960	43,960	43,960
319 Other Instruc Prof & Tech Svcs	155,240	122,390		293,889		197,557	197,557	197,557
324 Rentals	2,925							
341 Travel - Local In-District		262						
342 Travel & Exp Out Of District	2,359	10,014		5,000		7,337	7,337	7,337
346 In-District Expense	803	1,514		1,000		70	70	70
353 Postage	281							
389 Other Non-Instruc Services	5,594	2,258		7,000		4,500	4,500	4,500
3XX Purchased Services Total:	167,202	136,438		306,889		209,464	209,464	209,464
410 Supplies	14,234	44,740		195,813		106,954	106,954	106,954
421 Textbooks	2,548	2,811		196		4,716	4,716	4,716
432 Reference Books	160							
440 Periodicals	962	464				50	50	50
460 Non-consumable Items	10,804	29,947				87,901	87,901	87,901
470 Computer Software	1,073	6,565				2,422	2,422	2,422
480 Computer Hardware	16,446	15,949				12,227	12,227	12,227
4XX Supplies & Materials Total:	46,227	100,476		196,009		214,270	214,270	214,270
1131 Total: Regular High School Program	416,063	388,674	2.5	666,006	2.0	526,057	526,057	526,057
1132 High School Extra-Curricular								
122 Subs-Classified Salaries						18,753	18,753	18,753
1XX Salaries Total:						18,753	18,753	18,753
220 Social Security Administration						1,435	1,435	1,435
231 Worker's Compensation						94	94	94
232 State Unemployment Insurance						75	75	75
2XX Employee Benefits Total:						1,604	1,604	1,604
324 Rentals	11,463							
325 Electricity	13,017							
342 Travel & Exp Out Of District	1,449							
343 Student Travel						27,500	27,500	27,500
346 In-District Expense	80							
391 Football Services	16,488							
392 Clean-up, Parking & U Of O Sup	3,721							
393 Security Personnel	9,855							
397 Ambulance Service	7,604							
3XX Purchased Services Total:	63,677					27,500	27,500	27,500



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
410 Supplies	4,969	1,010		6,787		4,000	4,000	4,000
460 Non-consumable Items						1,000	1,000	1,000
4XX Supplies & Materials Total:	4,969	1,010		6,787		5,000	5,000	5,000
1132 Total: High School Extra-Curricular	68,646	1,010		6,787		52,857	52,857	52,857
1210 Programs For Talented & Gifted								
112 Classified Salaries	3,901							
124 Temps-Classified Salaries	728							
131 Licensed Additional Salaries	5,152							
1XX Salaries Total:	9,781							
211 PERS Employers Contribution	989							
213 Dist Contrib to Pers For Contr	106							
214 PERS Debt Service Charge	233							
220 Social Security Administration	748							
231 Worker's Compensation	46							
232 State Unemployment Insurance	19							
243 Tax Sheltered Annuities	9							
2XX Employee Benefits Total:	2,150							
410 Supplies	782			3,632		2,730	2,730	2,730
421 Textbooks						5,944	5,944	5,944
432 Reference Books	1,654							
480 Computer Hardware	8,138							
4XX Supplies & Materials Total:	10,574			3,632		8,674	8,674	8,674
1210 Total: Programs For Talented & Gifted	22,505			3,632		8,674	8,674	8,674
1220 Restrictive Programs								
111 Licensed Salaries	911,461	1,000,342	16.3	949,220	22.6	1,168,275	1,168,275	1,168,275
112 Classified Salaries	472,913	646,991	16.9	504,932	16.8	521,065	521,065	521,065
121 Licensed Subs Salaries	1,744	78				37,511	37,511	37,511
122 Subs-Classified Salaries	420							
124 Temps-Classified Salaries	8,346	5,057						
131 Licensed Additional Salaries	6,360	9,151						
132 Classified Salaries Overtime	6,519	2,359						
1XX Salaries Total:	1,407,763	1,663,978	33.1	1,454,152	39.3	1,726,851	1,726,851	1,726,851
211 PERS Employers Contribution	218,978	246,954		270,589		319,996	319,996	319,996
213 Dist Contrib to Pers For Contr	29,505	66,058						
214 PERS Debt Service Charge	50,786	71,096						
220 Social Security Administration	104,060	123,228		109,337		132,105	132,105	132,105
231 Worker's Compensation	6,452	7,678		7,146		8,635	8,635	8,635
232 State Unemployment Insurance	2,682	3,199		4,288		6,908	6,908	6,908

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
243 Tax Sheltered Annuities	10,875	12,620		17,604		23,662	23,662	23,662
244 Insurance Benefits	338,903	456,533		408,893		522,764	522,764	522,764
2XX Employee Benefits Total:	762,241	987,366		817,857		1,014,070	1,014,070	1,014,070
321 Equip Rep (Not Service Cntcts)	245	1,601						
322 Repairs & Maint Svcs (Cntrcts)	498	3,890						
324 Rentals		15,358		19,694		24,000	24,000	24,000
341 Travel - Local In-District	60,351	39,216		166,175		55,095	55,095	55,095
342 Travel & Exp Out Of District	8,259	22,795		19,211		16,081	16,081	16,081
346 In-District Expense	1,811	2,712						
351 Telephone And Telegraph	4,563	3,452				2,000	2,000	2,000
353 Postage	447	586						
389 Other Non-Instruc Services	14,994	44,405		151,573		44,795	44,795	44,795
3XX Purchased Services Total:	91,168	134,015		356,653		141,971	141,971	141,971
410 Supplies	14,860	20,030		108,018		46,895	46,895	46,895
432 Reference Books	100							
440 Periodicals	124							
460 Non-consumable Items	18,719	19,783		20,000		21,000	21,000	21,000
470 Computer Software	2,938	3,334						
480 Computer Hardware	1,791	6,303				1,000	1,000	1,000
4XX Supplies & Materials Total:	38,532	49,450		128,018		68,895	68,895	68,895
640 Dues And Fees	865	310						
6XX Other Objects Total:	865	310						
1220 Total: Restrictive Programs	2,300,569	2,835,119	33.1	2,756,680	39.3	2,951,787	2,951,787	2,951,787
1229 Other Restrictive Programs								
111 Licensed Salaries		48,217	1.0	48,493	1.0	50,759	50,759	50,759
1XX Salaries Total:		48,217	1.0	48,493	1.0	50,759	50,759	50,759
211 PERS Employers Contribution		2,946		9,020		9,543	9,543	9,543
213 Dist Contrib to Pers For Contr		7,174						
214 PERS Debt Service Charge		1,844						
220 Social Security Administration		3,512		3,710		3,883	3,883	3,883
231 Worker's Compensation		218		242		254	254	254
232 State Unemployment Insurance		92		145		203	203	203
243 Tax Sheltered Annuities		900		900		900	900	900
244 Insurance Benefits		10,810		12,620		12,790	12,790	12,790
2XX Employee Benefits Total:		27,496		26,637		27,573	27,573	27,573
410 Supplies		772		128				
432 Reference Books		62						
4XX Supplies & Materials Total:		834		128				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
1229	Total: Other Restrictive Programs		76,547	1.0	75,258	1.0	78,332	78,332	78,332
1250	Less Restricted								
111	Licensed Salaries	926,675	1,203,848	21.6	1,107,126	19.1	1,013,953	1,013,953	1,013,953
112	Classified Salaries	476,980	516,754	12.5	326,293	33.2	830,511	830,511	830,511
121	Licensed Subs Salaries	13,116							
122	Subs-Classified Salaries	5,892	1						
124	Temps-Classified Salaries	28,201	15,167				10,300	10,300	10,300
132	Classified Salaries Overtime	548	665						
	1XX Salaries Total:	1,451,412	1,736,435	34.0	1,433,419	52.4	1,854,764	1,854,764	1,854,764
211	PERS Employers Contribution	161,171	202,347		261,095		346,760	346,760	346,760
213	Dist Contrib to Pers For Contr	106,240	128,886						
214	PERS Debt Service Charge	29,072	69,884						
220	Social Security Administration	106,708	127,826		107,232		141,889	141,889	141,889
231	Worker's Compensation	6,800	8,013		7,008		9,274	9,274	9,274
232	State Unemployment Insurance	2,797	3,341		4,205		7,419	7,419	7,419
243	Tax Sheltered Annuities	19,227	23,135		21,574		23,844	23,844	23,844
244	Insurance Benefits	410,519	502,138		422,108		704,479	704,479	704,479
	2XX Employee Benefits Total:	842,534	1,065,570		823,222		1,233,665	1,233,665	1,233,665
319	Other Instruc Prof & Tech Svcs				1,500,000				
341	Travel - Local In-District	4,851	5,014				6,490	6,490	6,490
342	Travel & Exp Out Of District	4,952	4,822				6,000	6,000	6,000
346	In-District Expense	1,836	61		34,158				
351	Telephone And Telegraph	3,398	3,827				3,600	3,600	3,600
389	Other Non-Instruc Services	400	270						
	3XX Purchased Services Total:	15,437	13,994		1,534,158		16,090	16,090	16,090
410	Supplies	14,396	12,355		4,073		7,419	7,419	7,419
421	Textbooks	4,419	2,927		30,180		33,500	33,500	33,500
460	Non-consumable Items	2,807	509						
470	Computer Software	24					1,200	1,200	1,200
	4XX Supplies & Materials Total:	21,646	15,791		34,253		42,119	42,119	42,119
1250	Total: Less Restricted	2,331,029	2,831,790	34.0	3,825,052	52.4	3,146,638	3,146,638	3,146,638
1260	Early Intervention								
111	Licensed Salaries	65,382	68,964	1.1	66,805	1.1	68,043	68,043	68,043
	1XX Salaries Total:	65,382	68,964	1.1	66,805	1.1	68,043	68,043	68,043
211	PERS Employers Contribution	10,129	10,658		12,426		12,792	12,792	12,792
213	Dist Contrib to Pers For Contr	2,270	2,421						
214	PERS Debt Service Charge	2,257	2,994						
220	Social Security Administration	4,836	5,105		5,111		5,205	5,205	5,205

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
231 Worker's Compensation	291	306		334		340	340	340
232 State Unemployment Insurance	126	133		200		272	272	272
243 Tax Sheltered Annuities	315	310		990		990	990	990
244 Insurance Benefits	12,514	13,119		13,882		14,069	14,069	14,069
2XX Employee Benefits Total:	32,738	35,046		32,943		33,668	33,668	33,668
319 Other Instruc Prof & Tech Svcs		21,901						
321 Equip Rep (Not Service Cntcts)	570	580		2,000		2,000	2,000	2,000
353 Postage	20	7						
3XX Purchased Services Total:	590	22,488		2,000		2,000	2,000	2,000
410 Supplies	1,688	92						
4XX Supplies & Materials Total:	1,688	92						
1260 Total: Early Intervention	100,398	126,590	1.1	101,748	1.1	103,711	103,711	103,711
1271 Remediation								
111 Licensed Salaries	79,019	101,562	2.4	110,875	.7	38,124	38,124	38,124
112 Classified Salaries	126,852	202,549	9.5	223,528	5.9	162,854	162,854	162,854
121 Licensed Subs Salaries	837	316						
122 Subs-Classified Salaries	5,419	8,373						
124 Temps-Classified Salaries	3,976	3,268				1,545	1,545	1,545
131 Licensed Additional Salaries		5,649						
132 Classified Salaries Overtime	543	569						
139 Cell Phone Stipend	-80							
1XX Salaries Total:	216,566	322,286	11.9	334,403	6.6	202,523	202,523	202,523
211 PERS Employers Contribution	20,993	31,160		57,493		37,783	37,783	37,783
213 Dist Contrib to Pers For Contr	13,156	21,597						
214 PERS Debt Service Charge	3,684	11,283						
220 Social Security Administration	15,682	23,400		23,646		15,492	15,492	15,492
231 Worker's Compensation	1,077	1,547		1,545		1,013	1,013	1,013
232 State Unemployment Insurance	408	613		925		809	809	809
243 Tax Sheltered Annuities	2,094	3,752		3,438		1,783	1,783	1,783
244 Insurance Benefits	57,878	95,075		133,033		90,113	90,113	90,113
2XX Employee Benefits Total:	114,972	188,427		220,080		146,993	146,993	146,993
319 Other Instruc Prof & Tech Svcs	20,162	111,339						
346 In-District Expense	346	162				800	800	800
351 Telephone And Telegraph	759	1,113				1,450	1,450	1,450
389 Other Non-Instruc Services	62	124						
3XX Purchased Services Total:	21,329	112,738				2,250	2,250	2,250
410 Supplies	6,442	16,449		11,534		25,200	25,200	25,200

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 FTE	2010 Budget	2010 FTE	2011 Proposed	BUDGET Approved	Adopted
421 Textbooks	15,143	169						
432 Reference Books	7,625							
460 Non-consumable Items	4,415	923						
480 Computer Hardware	10,090							
4XX Supplies & Materials Total:	43,715	17,541		11,534		25,200	25,200	25,200
1271 Total: Remediation	396,582	640,992	11.9	566,017	6.6	376,966	376,966	376,966
1272 Title I								
111 Licensed Salaries	817,916	829,488	19.6	1,094,706	20.5	1,141,477	1,141,477	1,141,477
112 Classified Salaries	672,097	578,904	31.3	834,526	44.8	1,242,815	1,242,815	1,242,815
113 Administrators					.1	4,599	4,599	4,599
121 Licensed Subs Salaries						25,944	25,944	25,944
122 Subs-Classified Salaries	2,091	98				602	602	602
123 Temps-Licensed Salaries	6,519	3,046						
124 Temps-Classified Salaries	3,696							
131 Licensed Additional Salaries	3,353	600				95,559	95,559	95,559
1XX Salaries Total:	1,505,672	1,412,136	50.9	1,929,232	65.4	2,510,996	2,510,996	2,510,996
211 PERS Employers Contribution	232,879	210,332		351,885		459,454	459,454	459,454
213 Dist Contrib to Pers For Contr	41,474	55,799						
214 PERS Debt Service Charge	52,817	60,350						
220 Social Security Administration	110,884	102,458		144,313		188,299	188,299	188,299
231 Worker's Compensation	7,113	6,557		9,430		12,554	12,554	12,554
232 State Unemployment Insurance	2,922	2,472		5,659		10,044	10,044	10,044
241 Professional Fund						136	136	136
243 Tax Sheltered Annuities	14,760	16,716		23,102		27,800	27,800	27,800
244 Insurance Benefits	440,010	445,078		624,711		884,792	884,792	884,792
2XX Employee Benefits Total:	902,859	899,762		1,159,100		1,583,079	1,583,079	1,583,079
319 Other Instruc Prof & Tech Svcs	63,291	170,755		143,872		289,187	289,187	289,187
324 Rentals		149						
331 Pupil Transp To And From Schl						1,000	1,000	1,000
341 Travel - Local In-District						7,777	7,777	7,777
342 Travel & Exp Out Of District						14,750	14,750	14,750
346 In-District Expense	11,554	10,192		20,000		20,032	20,032	20,032
353 Postage	6	60				2,308	2,308	2,308
3XX Purchased Services Total:	74,851	181,156		163,872		335,054	335,054	335,054
410 Supplies	18,825	19,680		15,000		48,644	48,644	48,644
421 Textbooks	3,052	5,623				19,372	19,372	19,372
431 Library Books	335	14						
432 Reference Books	32	280						
440 Periodicals		209						
470 Computer Software	6,000	774				21,434	21,434	21,434
480 Computer Hardware						1,638	1,638	1,638
4XX Supplies & Materials Total:	28,244	26,580		15,000		91,088	91,088	91,088

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
640 Dues And Fees		418				
6XX Other Objects Total:		418				
720 Flow-Though				49,243	49,243	49,243
7XX Transfers Total:				49,243	49,243	49,243
1272 Total: Title I	2,511,626	2,520,052	50.9	3,267,204	4,569,460	4,569,460
1280 Alternative Education						
111 Licensed Salaries	33,979	44,435	.6	41,844	83,804	83,804
112 Classified Salaries	2,766	25,997	.8	38,690	18,130	18,130
121 Licensed Subs Salaries	1,835	2,891				
122 Subs-Classified Salaries		301				
123 Temps-Licensed Salaries	869					
131 Licensed Additional Salaries	14,817	12,016				
139 Cell Phone Stipend		150				
1XX Salaries Total:	54,266	85,790	1.4	80,534	101,934	101,934
211 PERS Employers Contribution	8,057	12,608		16,328	19,164	19,164
213 Dist Contrib to Pers For Contr	1,927	3,516				
214 PERS Debt Service Charge	1,723	3,611				
220 Social Security Administration	4,125	6,437		4,783	7,798	7,798
231 Worker's Compensation	237	392		312	510	510
232 State Unemployment Insurance	105	168		188	408	408
243 Tax Sheltered Annuities	163	358		671	1,320	1,320
244 Insurance Benefits	6,557	19,010		24,700	27,007	27,007
2XX Employee Benefits Total:	22,894	46,100		46,982	56,207	56,207
319 Other Instruc Prof & Tech Svcs	195,316	199,504		210,639	8,898	8,898
342 Travel & Exp Out Of District		5,927				
346 In-District Expense	392	873		29,850		
389 Other Non-Instruc Services	825	75				
3XX Purchased Services Total:	196,533	206,379		240,489	8,898	8,898
410 Supplies	7,654	47,120		37,754	50,132	50,132
421 Textbooks	52					
460 Non-consumable Items	226					
4XX Supplies & Materials Total:	7,932	47,120		37,754	50,132	50,132
720 Flow-Though	1,032					
7XX Transfers Total:	1,032					
1280 Total: Alternative Education	282,657	385,389	1.4	405,759	217,171	217,171

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
1288	Charter Flow-Through							
360	Charter School Payments	5,938						
	3XX Purchased Services Total:	5,938						
1288	Total: Charter Flow-Through	5,938						
1291	English Language Learner Pgm							
111	Licensed Salaries			.5	29,108			
112	Classified Salaries	12,823	13,142	1.0	20,969	.9	26,470	
131	Licensed Additional Salaries	1,581	6,036				26,470	
132	Classified Salaries Overtime	247						
139	Cell Phone Stipend	217	231					
	1XX Salaries Total:	14,868	19,409	1.5	50,077	.9	26,470	
							26,470	
211	PERS Employers Contribution	1,004	1,651				26,470	
213	Dist Contrib to Pers For Contr	2,044	2,087				26,470	
214	PERS Debt Service Charge	41	733				26,470	
220	Social Security Administration	1,096	1,338		3,831	2,025	2,025	
231	Worker's Compensation	71	86		105	132	132	
232	State Unemployment Insurance	28	34		63	106	106	
243	Tax Sheltered Annuities		150		175	186	186	
244	Insurance Benefits	3,298	4,534		18,820	12,871	12,871	
	2XX Employee Benefits Total:	7,582	10,613		33,268	20,296	20,296	
							20,296	
319	Other Instruc Prof & Tech Svcs	2,387			18,850		20,296	
342	Travel & Exp Out Of District	756	1,111		4,168		20,296	
	3XX Purchased Services Total:	3,143	1,111		23,018		20,296	
							20,296	
410	Supplies	3,882	1,214			27,029	27,029	
421	Textbooks	3,851	3,161				27,029	
	4XX Supplies & Materials Total:	7,733	4,375			27,029	27,029	
							27,029	
1291	Total: English Language Learner Pgm	33,326	35,508	1.5	106,363	.9	73,795	
							73,795	
1294	Youth Corrections Education							
111	Licensed Salaries					1.0	54,586	
112	Classified Salaries					.5	11,506	
121	Licensed Subs Salaries						507	
123	Temps-Licensed Salaries						7,048	
	1XX Salaries Total:					1.5	73,647	
							73,647	
211	PERS Employers Contribution						12,457	
220	Social Security Administration						5,634	
231	Worker's Compensation						369	

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
232 State Unemployment Insurance					294	294
243 Tax Sheltered Annuities					1,000	1,000
244 Insurance Benefits					19,735	19,735
2XX Employee Benefits Total:					39,489	39,489
1294 Total: Youth Corrections Education				1.5	113,136	113,136
1299 Other Programs						
111 Licensed Salaries	1,106					
112 Classified Salaries	5,614					
122 Subs-Classified Salaries		378	1,022			
124 Temps-Classified Salaries	20,807	7,099	10,225			
1XX Salaries Total:	27,527	7,477	11,247			
211 PERS Employers Contribution	544					
213 Dist Contrib to Pers For Contr	830					
214 PERS Debt Service Charge	265					
220 Social Security Administration	596					
231 Worker's Compensation	150	44				
232 State Unemployment Insurance	16					
243 Tax Sheltered Annuities	70					
244 Insurance Benefits	1,689					
2XX Employee Benefits Total:	4,160	44				
322 Repairs & Maint Svcs (Cntrcts)				700	700	700
331 Pupil Transp To And From Schl	851	135				
341 Travel - Local In-District				600	600	600
342 Travel & Exp Out Of District		1,609		1,200	1,200	1,200
351 Telephone And Telegraph		9				
374 Other Tuition	2,908					
389 Other Non-Instruc Services	483	95	500			
3XX Purchased Services Total:	4,242	1,848	500	2,500	2,500	2,500
410 Supplies	1,340	961	16,883	3,631	3,631	3,631
419 Miscellaneous		100	2,000			
470 Computer Software	40					
4XX Supplies & Materials Total:	1,380	1,061	18,883	3,631	3,631	3,631
640 Dues And Fees		150				
6XX Other Objects Total:		150				
1299 Total: Other Programs	37,309	10,580	30,630	6,131	6,131	6,131



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
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EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1460 Special Programs Summer School								
112 Classified Salaries	1,511	43			.1	3,450	3,450	3,450
121 Licensed Subs Salaries				15,202				
124 Temps-Classified Salaries	44,691	43,789		72,393				
131 Licensed Additional Salaries	59,694	65,182		50,854		58,016	58,016	58,016
1XX Salaries Total:	105,896	109,014		138,449	.1	61,466	61,466	61,466
211 PERS Employers Contribution	14,793	15,085		11,739		11,556	11,556	11,556
213 Dist Contrib to Pers For Contr	4,896	5,340						
214 PERS Debt Service Charge	3,199	3,299						
220 Social Security Administration	7,988	8,217		10,592		4,702	4,702	4,702
231 Worker's Compensation	515	499		692		307	307	307
232 State Unemployment Insurance	211	217		416		246	246	246
243 Tax Sheltered Annuities	198	1,083				20	20	20
244 Insurance Benefits	1,823	5,840		608		1,384	1,384	1,384
2XX Employee Benefits Total:	33,623	39,580		24,047		18,215	18,215	18,215
346 In-District Expense	481	458				450	450	450
353 Postage	57	220		600				
3XX Purchased Services Total:	538	678		600		450	450	450
410 Supplies	2,547	2,142		9,357		5,000	5,000	5,000
421 Textbooks		4,265						
4XX Supplies & Materials Total:	2,547	6,407		9,357		5,000	5,000	5,000
1460 Total: Special Programs Summer School	142,604	155,679		172,453	.1	85,131	85,131	85,131
2110 Attendance & Social Work Servi								
111 Licensed Salaries	135,381	28,516	.7	40,892				
112 Classified Salaries	29,829	54,827	2.2	58,829	.6	14,389	14,389	14,389
121 Licensed Subs Salaries	83							
122 Subs-Classified Salaries	126	3,331		4,090				
131 Licensed Additional Salaries	549							
1XX Salaries Total:	165,968	86,674	2.9	103,811	.6	14,389	14,389	14,389
211 PERS Employers Contribution	27,412	11,474		18,548		2,705	2,705	2,705
213 Dist Contrib to Pers For Contr	5,194	4,453						
214 PERS Debt Service Charge	5,209	3,411						
220 Social Security Administration	13,743	6,514		7,628		1,101	1,101	1,101
231 Worker's Compensation	831	412		499		72	72	72
232 State Unemployment Insurance	326	167		300		58	58	58
243 Tax Sheltered Annuities	2,717	376		1,019		112	112	112
244 Insurance Benefits	39,967	24,978		35,632		7,673	7,673	7,673
2XX Employee Benefits Total:	95,399	51,785		63,626		11,721	11,721	11,721

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc Prof & Tech Svcs	15,000	20,000		20,000				
331 Pupil Transp To And From Schl	632	1,452						
341 Travel - Local In-District	398	321		2,000				
342 Travel & Exp Out Of District	2,464			12,000				
343 Student Travel		12						
346 In-District Expense	2,711							
353 Postage	41							
<b>3XX Purchased Services Total:</b>	<b>21,246</b>	<b>21,785</b>		<b>34,000</b>				
410 Supplies	21,266	684		8,263		10,546	10,546	10,546
470 Computer Software	35							
480 Computer Hardware	1,336							
<b>4XX Supplies &amp; Materials Total:</b>	<b>22,637</b>	<b>684</b>		<b>8,263</b>		<b>10,546</b>	<b>10,546</b>	<b>10,546</b>
<b>2110 Total: Attendance &amp; Social Work Servi</b>	<b>305,250</b>	<b>160,928</b>	<b>2.9</b>	<b>209,700</b>	<b>.6</b>	<b>36,656</b>	<b>36,656</b>	<b>36,656</b>
2115 Student Safety								
112 Classified Salaries	22,152	29,066	1.0	26,738	.3	8,137	8,137	8,137
121 Licensed Subs Salaries		78						
131 Licensed Additional Salaries						2,005	2,005	2,005
<b>1XX Salaries Total:</b>	<b>22,152</b>	<b>29,144</b>	<b>1.0</b>	<b>26,738</b>	<b>.3</b>	<b>10,142</b>	<b>10,142</b>	<b>10,142</b>
211 PERS Employers Contribution	1,407	1,744		4,973		1,900	1,900	1,900
213 Dist Contrib to Pers For Contr	322	4,246						
214 PERS Debt Service Charge	461	1,056						
220 Social Security Administration	1,684	2,213		2,045		773	773	773
231 Worker's Compensation	120	142		134		51	51	51
232 State Unemployment Insurance	52	58		80		41	41	41
243 Tax Sheltered Annuities	48			175		50	50	50
244 Insurance Benefits	8,121	9,360		12,060		3,460	3,460	3,460
<b>2XX Employee Benefits Total:</b>	<b>12,215</b>	<b>18,819</b>		<b>19,467</b>		<b>6,275</b>	<b>6,275</b>	<b>6,275</b>
319 Other Instruc Prof & Tech Svcs	500			6,524		1,500	1,500	1,500
342 Travel & Exp Out Of District		250		500		125	125	125
351 Telephone And Telegraph	847	144		200				
353 Postage	151	117		850		18	18	18
354 Advertising	210			700		150	150	150
<b>3XX Purchased Services Total:</b>	<b>1,708</b>	<b>511</b>		<b>8,774</b>		<b>1,793</b>	<b>1,793</b>	<b>1,793</b>
410 Supplies	3,770	7,183		8,598		538	538	538
460 Non-consumable Items	2,847			3,750				
470 Computer Software		54		100				
480 Computer Hardware	1,182							
<b>4XX Supplies &amp; Materials Total:</b>	<b>7,799</b>	<b>7,237</b>		<b>12,448</b>		<b>538</b>	<b>538</b>	<b>538</b>

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
541 Initial & Addt'l Equip Purch				599	599	599	
5XX Capital Outlay Total:				599	599	599	
2115 Total: Student Safety	43,874	55,711	1.0	67,427	.3	19,347	19,347
2122 Guidance Services							
111 Licensed Salaries	4,103	7,629	.2	7,815	.2	7,747	7,747
112 Classified Salaries	36,037						
131 Licensed Additional Salaries	167						
1XX Salaries Total:	40,307	7,629	.2	7,815	.2	7,747	7,747
211 PERS Employers Contribution	6,642	465		1,454		1,456	1,456
213 Dist Contrib to Pers For Contr	923	1,133					
214 PERS Debt Service Charge	1,617	349					
220 Social Security Administration	3,032	563		598		593	593
231 Worker's Compensation	194	33		39		39	39
232 State Unemployment Insurance	83	15		23		31	31
243 Tax Sheltered Annuities	264	124		153		149	149
244 Insurance Benefits	11,573	2,076		2,145		2,110	2,110
2XX Employee Benefits Total:	24,328	4,758		4,412		4,378	4,378
319 Other Instruc Prof & Tech Svcs	44	250					
342 Travel & Exp Out Of District	497			308			
346 In-District Expense	164						
389 Other Non-Instruc Services	358						
3XX Purchased Services Total:	1,063	250		308			
410 Supplies	247			10,588			
4XX Supplies & Materials Total:	247			10,588			
2122 Total: Guidance Services	65,945	12,637	.2	23,123	.2	12,125	12,125
2126 Placement Services							
112 Classified Salaries				.8	21,161	21,161	21,161
124 Temps-Classified Salaries					15,120	15,120	15,120
1XX Salaries Total:				.8	36,281	36,281	36,281
211 PERS Employers Contribution					3,979	3,979	3,979
220 Social Security Administration					2,776	2,776	2,776
231 Worker's Compensation					182	182	182
232 State Unemployment Insurance					144	144	144
243 Tax Sheltered Annuities					158	158	158
244 Insurance Benefits					10,961	10,961	10,961
2XX Employee Benefits Total:					18,200	18,200	18,200

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
346 In-District Expense						3,000	3,000	3,000
374 Other Tuition						3,500	3,500	3,500
3XX Purchased Services Total:						6,500	6,500	6,500
410 Supplies						5,125	5,125	5,125
4XX Supplies & Materials Total:						5,125	5,125	5,125
2126 Total: Placement Services					.8	66,106	66,106	66,106
2131 Health Services								
111 Licensed Salaries	26,989	229,611	.3	16,438	.2	11,486	11,486	11,486
112 Classified Salaries	1,630	1,829						
123 Temps-Licensed Salaries	1,261	7,339						
124 Temps-Classified Salaries		352						
131 Licensed Additional Salaries	7,573	1,322						
132 Classified Salaries Overtime	584	42		500				
1XX Salaries Total:	38,389	240,143	.3	16,938	.2	11,486	11,486	11,486
211 PERS Employers Contribution	7,072	51,858		3,150		2,159	2,159	2,159
213 Dist Contrib to Pers For Contr	32	57						
214 PERS Debt Service Charge	1,730	1,689						
220 Social Security Administration	2,795	18,123		1,296		879	879	879
231 Worker's Compensation	171	1,400		85		57	57	57
232 State Unemployment Insurance	74	70		51		46	46	46
243 Tax Sheltered Annuities	13	20		270		184	184	184
244 Insurance Benefits	5,892	53,569		3,786		2,609	2,609	2,609
2XX Employee Benefits Total:	17,779	126,786		8,638		5,934	5,934	5,934
319 Other Instruc Prof & Tech Svcs	390			2,000		2,000	2,000	2,000
324 Rentals	4,348							
341 Travel - Local In-District	22							
342 Travel & Exp Out Of District	19,338	438						
343 Student Travel	20							
346 In-District Expense	858	527						
351 Telephone And Telegraph	114	68						
353 Postage	112							
389 Other Non-Instruc Services	33,217	20,013		23,500		69,897	69,897	69,897
3XX Purchased Services Total:	58,419	21,046		25,500		71,897	71,897	71,897
410 Supplies	2,671	1,769		48,176		39,701	39,701	39,701
432 Reference Books	984	127						
440 Periodicals	394							
4XX Supplies & Materials Total:	4,049	1,896		48,176		39,701	39,701	39,701

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
620 Interest	14							
640 Dues And Fees					200	200	200	
650 Insurance		3,584		2,158	1,000	1,000	1,000	
653 Property Insurance	1,016							
6XX Other Objects Total:	1,030	3,584		2,158	1,200	1,200	1,200	
2131 Total: Health Services	119,666	393,455	.3	101,410	.2	130,218	130,218	130,218
2132 Medical Services								
111 Licensed Salaries	50,621	50,470	1.1	59,190	1.4	86,431	86,431	86,431
112 Classified Salaries	29,764	28,936	.3	10,023	1.7	43,019	43,019	43,019
123 Temps-Licensed Salaries		126						
131 Licensed Additional Salaries	1,395	3,498		4,991		1,381	1,381	1,381
1XX Salaries Total:	81,780	83,030	1.4	74,204	3.1	130,831	130,831	130,831
211 PERS Employers Contribution	15,074	12,800		13,804		24,536	24,536	24,536
213 Dist Contrib to Pers For Contr		1,068						
214 PERS Debt Service Charge	3,698	3,362						
220 Social Security Administration	6,067	6,209		5,678		9,984	9,984	9,984
231 Worker's Compensation	379	385		370		652	652	652
232 State Unemployment Insurance	158	163		222		523	523	523
243 Tax Sheltered Annuities	341	269		1,065		1,632	1,632	1,632
244 Insurance Benefits	21,843	21,652		17,796		41,399	41,399	41,399
2XX Employee Benefits Total:	47,560	45,908		38,935		78,726	78,726	78,726
341 Travel - Local In-District						400	400	400
389 Other Non-Instruc Services	53,685	79,204		147,811		95,449	95,449	95,449
3XX Purchased Services Total:	53,685	79,204		147,811		95,849	95,849	95,849
410 Supplies	4,496	2,508		6,018		22,462	22,462	22,462
4XX Supplies & Materials Total:	4,496	2,508		6,018		22,462	22,462	22,462
640 Dues And Fees						281	281	281
690 Overhead Costs						41	41	41
6XX Other Objects Total:						322	322	322
2132 Total: Medical Services	187,521	210,650	1.4	266,968	3.1	328,190	328,190	328,190
2142 Psychological Testing Services								
410 Supplies				84		1,000	1,000	1,000
4XX Supplies & Materials Total:				84		1,000	1,000	1,000
2142 Total: Psychological Testing Services				84		1,000	1,000	1,000

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2143	Psychological Counseling Servi								
	111 Licensed Salaries	172,894	75,313	1.2	71,936	1.3	79,501	79,501	79,501
	1XX Salaries Total:	172,894	75,313	1.2	71,936	1.3	79,501	79,501	79,501
	211 PERS Employers Contribution	23,326	12,427		13,380		14,946	14,946	14,946
	213 Dist Contrib to Pers For Contr	9,403	1,803						
	214 PERS Debt Service Charge	4,936	3,369						
	220 Social Security Administration	13,035	5,315		5,503		6,082	6,082	6,082
	231 Worker's Compensation	784	334		360		398	398	398
	232 State Unemployment Insurance	342	142		216		318	318	318
	243 Tax Sheltered Annuities	2,186	1,472		1,080		1,152	1,152	1,152
	244 Insurance Benefits	34,557	15,545		15,144		16,358	16,358	16,358
	2XX Employee Benefits Total:	88,569	40,407		35,683		39,254	39,254	39,254
	319 Other Instruc Prof & Tech Svcs				571,357				
	3XX Purchased Services Total:				571,357				
	410 Supplies				91				
	4XX Supplies & Materials Total:				91				
2143	Total: Psychological Counseling Servi	261,463	115,720	1.2	679,067	1.3	118,755	118,755	118,755
2152	Speech Pathology Services								
	111 Licensed Salaries		87,203	1.5	87,704	1.5	89,467	89,467	89,467
	1XX Salaries Total:		87,203	1.5	87,704	1.5	89,467	89,467	89,467
	211 PERS Employers Contribution		7,481		16,313		16,820	16,820	16,820
	213 Dist Contrib to Pers For Contr		3,285						
	214 PERS Debt Service Charge		2,516						
	220 Social Security Administration		6,265		6,709		6,844	6,844	6,844
	231 Worker's Compensation		373		439		447	447	447
	232 State Unemployment Insurance		164		263		358	358	358
	243 Tax Sheltered Annuities		600		1,350		1,350	1,350	1,350
	244 Insurance Benefits		20,598		18,930		19,185	19,185	19,185
	2XX Employee Benefits Total:		41,282		44,004		45,004	45,004	45,004
	410 Supplies	120			175		1,000	1,000	1,000
	432 Reference Books		625						
	4XX Supplies & Materials Total:	120	625		175		1,000	1,000	1,000
2152	Total: Speech Pathology Services	120	129,110	1.5	131,883	1.5	135,471	135,471	135,471

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2169 Misc Support Of Educational Se								
111 Licensed Salaries	36,695	27,605	.6	27,730	.6	31,004	31,004	31,004
112 Classified Salaries	45,415	45,211	1.9	56,479	.5	18,480	18,480	18,480
113 Administrators	85,977	88,556	1.0	91,084	.9	78,768	78,768	78,768
122 Subs-Classified Salaries	432							
139 Cell Phone Stipend	480	480						
1XX Salaries Total:	168,999	161,852	3.5	175,293	2.0	128,252	128,252	128,252
211 PERS Employers Contribution	27,727	17,945		32,380		24,111	24,111	24,111
213 Dist Contrib to Pers For Contr	4,662	4,439						
214 PERS Debt Service Charge	6,530	5,146						
220 Social Security Administration	12,276	11,993		13,318		9,812	9,812	9,812
231 Worker's Compensation	779	733		871		641	641	641
232 State Unemployment Insurance	328	314		523		513	513	513
241 Professional Fund				1,700		1,445	1,445	1,445
243 Tax Sheltered Annuities	5,238	4,636		5,374		4,380	4,380	4,380
244 Insurance Benefits	34,529	26,635		42,646		25,219	25,219	25,219
2XX Employee Benefits Total:	92,069	71,841		96,812		66,121	66,121	66,121
410 Supplies				1				
4XX Supplies & Materials Total:				1				
2169 Total: Misc Support Of Educational Se	261,068	233,693	3.5	272,106	2.0	194,373	194,373	194,373
2190 Director of Educ Services								
112 Classified Salaries	39,686	75,574	2.0	64,931	2.1	72,650	72,650	72,650
113 Administrators	47,307				.1	8,043	8,043	8,043
121 Licensed Subs Salaries		3,497				16,001	16,001	16,001
123 Temps-Licensed Salaries	4,513	3,102						
124 Temps-Classified Salaries		641						
131 Licensed Additional Salaries	1,019					6,034	6,034	6,034
132 Classified Salaries Overtime		266						
139 Cell Phone Stipend	318							
1XX Salaries Total:	92,843	83,080	2.0	64,931	2.2	102,728	102,728	102,728
211 PERS Employers Contribution	12,192	6,445		12,077		17,328	17,328	17,328
213 Dist Contrib to Pers For Contr	4,516	9,589						
214 PERS Debt Service Charge	3,004	3,325						
220 Social Security Administration	7,062	6,019		4,967		7,859	7,859	7,859
231 Worker's Compensation	466	391		325		513	513	513
232 State Unemployment Insurance	200	157		195		411	411	411
241 Professional Fund						171	171	171
243 Tax Sheltered Annuities	2,402	919		350		867	867	867
244 Insurance Benefits	19,346	22,181		24,120		30,540	30,540	30,540
2XX Employee Benefits Total:	49,188	49,026		42,034		57,689	57,689	57,689

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
319 Other Instruc Prof & Tech Svcs	12,105	12,569		5,696		9,285	9,285	9,285
342 Travel & Exp Out Of District		1,160						
346 In-District Expense				11,459				
3XX Purchased Services Total:	12,105	13,729		17,155		9,285	9,285	9,285
410 Supplies		2						
4XX Supplies & Materials Total:		2						
2190 Total: Director of Educ Services	154,136	145,837	2.0	124,120	2.2	169,702	169,702	169,702
2210 Improvement Of Instruction Ser								
111 Licensed Salaries	308,101	293,424	5.4	340,044	3.1	193,934	193,934	193,934
112 Classified Salaries	104,595	99,752	3.1	103,428	2.2	75,269	75,269	75,269
113 Administrators	152,154	154,120	1.5	156,430	1.0	102,205	102,205	102,205
121 Licensed Subs Salaries	36,056	24,604		28,052		8,133	8,133	8,133
123 Temps-Licensed Salaries	48,771	61,560		62,836		57,154	57,154	57,154
124 Temps-Classified Salaries	2,456	3,091				3,603	3,603	3,603
131 Licensed Additional Salaries	59,303	46,535		28,666		37,331	37,331	37,331
132 Classified Salaries Overtime	1,950							
139 Cell Phone Stipend	1,586	571		1,000				
1XX Salaries Total:	714,972	683,657	10.0	720,456	6.3	477,629	477,629	477,629
211 PERS Employers Contribution	110,927	103,221		115,156		89,597	89,597	89,597
213 Dist Contrib to Pers For Contr	9,439	8,628						
214 PERS Debt Service Charge	26,484	26,834						
220 Social Security Administration	52,853	50,337		51,984		44,537	44,537	44,537
231 Worker's Compensation	3,237	3,058		3,398		2,388	2,388	2,388
232 State Unemployment Insurance	1,435	1,321		2,038		1,911	1,911	1,911
241 Professional Fund				2,550		1,615	1,615	1,615
243 Tax Sheltered Annuities	11,273	12,531		15,637		7,413	7,413	7,413
244 Insurance Benefits	105,251	99,647		128,589		92,587	92,587	92,587
2XX Employee Benefits Total:	320,899	305,577		319,352		240,048	240,048	240,048
319 Other Instruc Prof & Tech Svcs	58,193	115,386		149,355		153,589	153,589	153,589
321 Equip Rep (Not Service Cntcts)		45						
324 Rentals	498	170						
341 Travel - Local In-District	4,680	3,392		2,000		2,950	2,950	2,950
342 Travel & Exp Out Of District	9,858	8,917		2,800		1,200	1,200	1,200
346 In-District Expense	13,927	19,715		2,505		58,500	58,500	58,500
351 Telephone And Telegraph	475	246		500		100	100	100
353 Postage	7	59		500		50	50	50
355 Printing And Binding	1,560							
389 Other Non-Instruc Services	33,282	43,508		58,674		15,003	15,003	15,003
3XX Purchased Services Total:	122,480	191,438		216,334		231,392	231,392	231,392



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Supplies	37,896	51,608		11,543		52,699	52,699	52,699
421 Textbooks		4,198				8,000	8,000	8,000
432 Reference Books	909	846		13,673		200	200	200
440 Periodicals	1,538							
460 Non-consumable Items	8,310					2,000	2,000	2,000
470 Computer Software	1,136	1,207				2,203	2,203	2,203
480 Computer Hardware	11,482	7,962				2,000	2,000	2,000
4XX Supplies & Materials Total:	61,271	65,821		25,216		67,102	67,102	67,102
640 Dues And Fees	219	523				125	125	125
6XX Other Objects Total:	219	523				125	125	125
2210 Total: Improvement Of Instruction Ser	1,219,841	1,247,016	10.0	1,281,358	6.3	1,016,296	1,016,296	1,016,296
2211 Direction of Instruction Svcs								
111 Licensed Salaries	51,925	59,278						
112 Classified Salaries	58,650	57,391	.5	25,421				
113 Administrators	3,221	675						
121 Licensed Subs Salaries	156							
123 Temps-Licensed Salaries	1,658							
124 Temps-Classified Salaries	199							
131 Licensed Additional Salaries	4,049	4,388						
139 Cell Phone Stipend	193	240						
1XX Salaries Total:	120,051	121,972	.5	25,421				
211 PERS Employers Contribution	12,916	13,936		4,728				
213 Dist Contrib to Pers For Contr	6,381	6,957						
214 PERS Debt Service Charge	2,631	4,348						
220 Social Security Administration	8,981	9,109		1,945				
231 Worker's Compensation	574	558		127				
232 State Unemployment Insurance	240	232		76				
243 Tax Sheltered Annuities	2,589	2,286		88				
244 Insurance Benefits	27,744	29,443		6,030				
2XX Employee Benefits Total:	62,056	66,869		12,994				
319 Other Instruc Prof & Tech Svcs	7,150	37,995						
341 Travel - Local In-District	305	840						
342 Travel & Exp Out Of District	15,573	26,124						
343 Student Travel		1,245						
346 In-District Expense	21	1,976						
353 Postage	57	205						
389 Other Non-Instruc Services	16,441	14,859		85,021				
3XX Purchased Services Total:	39,547	83,244		85,021				
410 Supplies	2,773	1,023				1,460	1,460	1,460

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011						EUGENE SCHOOL DISTRICT 4J	
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
460	Non-consumable Items						3,000	3,000	3,000
480	Computer Hardware	1,199	1,627						
4XX Supplies & Materials Total:		3,972	2,650				4,460	4,460	4,460
2211	Total: Direction of Instruction Svcs	225,626	274,735	.5	123,436		4,460	4,460	4,460
2213	Curriculum Development Svcs								
111	Licensed Salaries	83,422	45,997	.5	31,299	1.8	102,012	102,012	102,012
112	Classified Salaries	16,706	15,547	.1	3,979	.3	7,590	7,590	7,590
113	Administrators					.5	28,341	28,341	28,341
121	Licensed Subs Salaries	15,503	2,587				46,846	46,846	46,846
122	Subs-Classified Salaries	130							
124	Temps-Classified Salaries	3,774	3,761						
131	Licensed Additional Salaries	25,050	20,880		37,360		89,747	89,747	89,747
1XX Salaries Total:		144,585	88,772	.6	72,638	2.5	274,536	274,536	274,536
211	PERS Employers Contribution	16,720	9,079		13,495		51,952	51,952	51,952
213	Dist Contrib to Pers For Contr	6,877	7,408						
214	PERS Debt Service Charge	3,500	3,217						
220	Social Security Administration	10,572	6,712		5,556		20,878	20,878	20,878
231	Worker's Compensation	671	420		363		1,365	1,365	1,365
232	State Unemployment Insurance	275	180		218		1,091	1,091	1,091
241	Professional Fund						850	850	850
243	Tax Sheltered Annuities	922	805		468		3,834	3,834	3,834
244	Insurance Benefits	22,645	21,021		7,516		40,562	40,562	40,562
2XX Employee Benefits Total:		62,182	48,842		27,616		120,532	120,532	120,532
319	Other Instruc Prof & Tech Svcs						53,619	53,619	53,619
341	Travel - Local In-District	505	6				1,547	1,547	1,547
342	Travel & Exp Out Of District	2,038	217				16,445	16,445	16,445
346	In-District Expense	2,446	2,077				8,334	8,334	8,334
349	Other Travel				2,080				
353	Postage		9						
3XX Purchased Services Total:		4,989	2,309		2,080		79,945	79,945	79,945
410	Supplies	1,306	1,800		2,536		28,384	28,384	28,384
421	Textbooks	941					33,980	33,980	33,980
432	Reference Books	550							
440	Periodicals		165						
460	Non-consumable Items	1,254	82				800	800	800
480	Computer Hardware	349	51				14,680	14,680	14,680
4XX Supplies & Materials Total:		4,400	2,098		2,536		77,844	77,844	77,844
2213	Total: Curriculum Development Svcs	216,156	142,021	.6	104,870	2.5	552,857	552,857	552,857

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2214 Multicultural Education								
111 Licensed Salaries	31,873	59,147	1.0	64,851	1.0	67,528	67,528	67,528
112 Classified Salaries	108,461	52,944	2.0	63,087	1.0	43,356	43,356	43,356
113 Administrators	17,481	15,434						
124 Temps-Classified Salaries	5,028	3,996				1,060	1,060	1,060
131 Licensed Additional Salaries	23,613	12,131		8,000				
132 Classified Salaries Overtime	36,496	2,490				11,200	11,200	11,200
139 Cell Phone Stipend	1,380	1,189		1,000				
1XX Salaries Total:	224,332	147,331	3.0	136,938	2.0	123,144	123,144	123,144
211 PERS Employers Contribution	24,860	22,351		23,796		22,952	22,952	22,952
213 Dist Contrib to Pers For Contr	9,427	3,332						
214 PERS Debt Service Charge	5,375	5,846						
220 Social Security Administration	16,584	10,982		9,787		9,421	9,421	9,421
231 Worker's Compensation	997	674		639		616	616	616
232 State Unemployment Insurance	429	299		384		492	492	492
243 Tax Sheltered Annuities				1,241		1,100	1,100	1,100
244 Insurance Benefits	35,863	24,956		36,137		26,630	26,630	26,630
2XX Employee Benefits Total:	93,535	68,440		71,984		61,211	61,211	61,211
311 Instruction Services	60							
319 Other Instruc Prof & Tech Svcs	10,330	2,100		4,000				
322 Repairs & Maint Svcs (Cntrcts)	5,290	1,522				5,000	5,000	5,000
324 Rentals	6,797	3,000		4,000				
341 Travel - Local In-District	25,928	5,884		4,000		9,000	9,000	9,000
342 Travel & Exp Out Of District	3,766	356						
346 In-District Expense	3,512	4				500	500	500
351 Telephone And Telegraph	74	3				100	100	100
353 Postage	5,943					2,500	2,500	2,500
354 Advertising	364							
355 Printing And Binding	4,050					3,000	3,000	3,000
389 Other Non-Instruc Services	278							
3XX Purchased Services Total:	66,392	12,869		12,000		20,100	20,100	20,100
410 Supplies	102,791	4,347		14,810		50,358	50,358	50,358
431 Library Books	2,210	178						
432 Reference Books	1,493	135						
440 Periodicals	71	14						
460 Non-consumable Items	4,030							
470 Computer Software	542	97						
480 Computer Hardware	194							
4XX Supplies & Materials Total:	111,331	4,771		14,810		50,358	50,358	50,358
640 Dues And Fees	343	204						
651 Liability Insurance	604							
6XX Other Objects Total:	947	204						
2214 Total: Multicultural Education	496,537	233,615	3.0	235,732	2.0	254,813	254,813	254,813

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET			
		2007 - 2008	2008 - 2009	FTE Budget	FTE Proposed	Approved	Adopted	
2219	Other Improvement Of Inst Serv							
342	Travel & Exp Out Of District	4,424						
346	In-District Expense	517						
389	Other Non-Instruc Services	12,272						
	3XX Purchased Services Total:	17,213						
2219	Total: Other Improvement Of Inst Serv	17,213						
2222	School Library Services							
112	Classified Salaries	3,073						
	1XX Salaries Total:	3,073						
211	PERS Employers Contribution	510						
214	PERS Debt Service Charge	184						
220	Social Security Administration	235						
231	Worker's Compensation	19						
232	State Unemployment Insurance	9						
243	Tax Sheltered Annuities	19						
244	Insurance Benefits	1,233						
	2XX Employee Benefits Total:	2,209						
319	Other Instruc Prof & Tech Svcs		500					
	3XX Purchased Services Total:		500					
410	Supplies	2,425	4,664	21,046	50,000	50,000	50,000	
421	Textbooks				3,000	3,000	3,000	
431	Library Books	3,989	7,709	809	18,000	18,000	18,000	
432	Reference Books				1,000	1,000	1,000	
470	Computer Software	249	48					
480	Computer Hardware				1,000	1,000	1,000	
	4XX Supplies & Materials Total:	6,663	12,421	21,855	73,000	73,000	73,000	
2222	Total: School Library Services	11,945	12,921	21,855	73,000	73,000	73,000	
2223	MultiMedia Services							
410	Supplies	890		672	1,000	1,000	1,000	
431	Library Books	654		2,000				
460	Non-consumable Items	2,064	2,011		1,000	1,000	1,000	
470	Computer Software	71			1,000	1,000	1,000	
480	Computer Hardware	409			2,000	2,000	2,000	
	4XX Supplies & Materials Total:	4,088	2,011	2,672	5,000	5,000	5,000	
2223	Total: MultiMedia Services	4,088	2,011	2,672	5,000	5,000	5,000	

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET			
		2007 - 2008	2008 - 2009	FTE Budget	FTE Proposed	Approved	Adopted	
2230	Assessment and Testing							
	121 Licensed Subs Salaries	547	1,335					
	1XX Salaries Total:	547	1,335					
	211 PERS Employers Contribution		13					
	213 Dist Contrib to Pers For Contr		13					
	214 PERS Debt Service Charge		11					
	220 Social Security Administration	37	39					
	231 Worker's Compensation	3	3					
	232 State Unemployment Insurance	1						
	2XX Employee Benefits Total:	41	79					
	389 Other Non-Instruc Services	5,000		22,780				
	3XX Purchased Services Total:	5,000		22,780				
	868 Oth than Home to Sch Supplies			1,700				
	8XX Maintenance Supplies Total:			1,700				
2230	Total: Assessment and Testing	5,588	1,414	24,480				
2240	Instructional Staff Developm							
	111 Licensed Salaries	334,784	416,145	6.0	335,097	4.5	256,305	256,305
	112 Classified Salaries	10,446	8,459			.5	13,657	13,657
	121 Licensed Subs Salaries	112,823	82,262		376,673		214,309	214,309
	122 Subs-Classified Salaries	20,026						
	123 Temps-Licensed Salaries	9,098	8,590		122,886			
	124 Temps-Classified Salaries	491	1,576					
	131 Licensed Additional Salaries	139,994	100,413		78,189		189,203	189,203
	132 Classified Salaries Overtime	88						
	139 Cell Phone Stipend	560						
	1XX Salaries Total:	628,310	617,445	6.0	912,845	5.0	673,474	673,474
	211 PERS Employers Contribution	85,631	92,322		82,711		112,183	112,183
	213 Dist Contrib to Pers For Contr	13,487	10,144					
	214 PERS Debt Service Charge	19,801	21,735					
	220 Social Security Administration	46,462	41,549		34,770		59,521	59,521
	231 Worker's Compensation	2,874	2,500		2,273		3,366	3,366
	232 State Unemployment Insurance	1,209	1,089		1,363		2,696	2,696
	243 Tax Sheltered Annuities	5,922	3,727		5,436		4,141	4,141
	244 Insurance Benefits	71,089	74,966		78,258		85,064	85,064
	2XX Employee Benefits Total:	246,475	248,032		204,811		266,971	266,971
	312 Instructional Prgms Improv Svc				17,260			
	319 Other Instruc Prof & Tech Svcs	46,779	29,217		35,000		262,868	262,868

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
341 Travel - Local In-District	15,746	38		2,000		1,000	1,000	1,000
342 Travel & Exp Out Of District	110,953	52,423		49,933		68,678	68,678	68,678
346 In-District Expense	26,540	10,111		23,191		11,353	11,353	11,353
353 Postage	36							
389 Other Non-Instruc Services	2,600	2,963		682,441		1,950	1,950	1,950
3XX Purchased Services Total:	202,654	94,752		809,825		345,849	345,849	345,849
410 Supplies	2,769	2,553		33,945		20,220	20,220	20,220
421 Textbooks	128	800		30,000		92,681	92,681	92,681
432 Reference Books	4,533	194		500				
440 Periodicals	350	350				500	500	500
460 Non-consumable Items	1,400	29						
470 Computer Software	778			23,582		3,200	3,200	3,200
480 Computer Hardware	1,074					6,240	6,240	6,240
4XX Supplies & Materials Total:	11,032	3,926		88,027		122,841	122,841	122,841
640 Dues And Fees	165	525						
680 Inventory				1,575				
690 Overhead Costs	492							
6XX Other Objects Total:	657	525		1,575				
2240 Total: Instructional Staff Developm	1,089,128	964,680	6.0	2,017,083	5.0	1,409,135	1,409,135	1,409,135
2411 Principals Services								
122 Subs-Classified Salaries		452						
131 Licensed Additional Salaries		670						
132 Classified Salaries Overtime	1,116							
1XX Salaries Total:	1,116	1,122						
211 PERS Employers Contribution	207	25						
214 PERS Debt Service Charge	51	20						
220 Social Security Administration	85	90						
231 Worker's Compensation	6	9						
232 State Unemployment Insurance	2	2						
243 Tax Sheltered Annuities	14	110						
244 Insurance Benefits	7							
2XX Employee Benefits Total:	372	256						
342 Travel & Exp Out Of District	286					3,000	3,000	3,000
346 In-District Expense	318	404						
389 Other Non-Instruc Services						1,000	1,000	1,000
3XX Purchased Services Total:	604	404				4,000	4,000	4,000
410 Supplies	2,342	11,815		25,067		69,000	69,000	69,000

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
460 Non-consumable Items	422	4,848		1,460		5,000	5,000	5,000
470 Computer Software	947	504						
480 Computer Hardware	145	237		191				
4XX Supplies & Materials Total:	3,856	17,404		26,718		74,000	74,000	74,000
541 Initial & Addt'l Equip Purch						2,000	2,000	2,000
5XX Capital Outlay Total:						2,000	2,000	2,000
640 Dues And Fees	86							
6XX Other Objects Total:	86							
2411 Total: Principals Services	6,034	19,186		26,718		80,000	80,000	80,000
2490 Other Support Serv-School Admn								
113 Administrators	888	2,014						
1XX Salaries Total:	888	2,014						
211 PERS Employers Contribution		68						
213 Dist Contrib to Pers For Contr		98						
214 PERS Debt Service Charge		37						
220 Social Security Administration	55	152						
231 Worker's Compensation	4	10						
232 State Unemployment Insurance	1	4						
243 Tax Sheltered Annuities		9						
244 Insurance Benefits		815						
2XX Employee Benefits Total:	60	1,193						
319 Other Instruc Prof & Tech Svcs	7,141	1,875						
324 Rentals	228	80						
341 Travel - Local In-District	11,612							
342 Travel & Exp Out Of District	103,932	88,838						
346 In-District Expense	5,145	12,370						
353 Postage	308							
389 Other Non-Instruc Services	4,932							
3XX Purchased Services Total:	133,298	103,163						
410 Supplies	2,437							
432 Reference Books	3,563	946						
470 Computer Software	1,716							
480 Computer Hardware	2,295							
4XX Supplies & Materials Total:	10,011	946						
640 Dues And Fees	1,500							
6XX Other Objects Total:	1,500							

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2490 Total: Other Support Serv-School Admn	145,757	107,316						
2521 Financial & Support Services								
112 Classified Salaries	28,755							
1XX Salaries Total:	28,755							
211 PERS Employers Contribution	5,368							
213 Dist Contrib to Pers For Contr	317							
214 PERS Debt Service Charge	1,285							
220 Social Security Administration	2,200							
231 Worker's Compensation	130							
232 State Unemployment Insurance	58							
243 Tax Sheltered Annuities	1,977							
244 Insurance Benefits	5,640							
2XX Employee Benefits Total:	16,975							
690 Overhead Costs	426,969	496,634		488,161		644,305	644,305	644,305
6XX Other Objects Total:	426,969	496,634		488,161		644,305	644,305	644,305
2521 Total: Financial & Support Services	472,699	496,634		488,161		644,305	644,305	644,305
2542 Building Div Services								
410 Supplies				1,077				
4XX Supplies & Materials Total:				1,077				
531 Improvement Of Sites				143				
5XX Capital Outlay Total:				143				
2542 Total: Building Div Services				1,220				
2543 Grounds Division Services								
112 Classified Salaries	126							
1XX Salaries Total:	126							
220 Social Security Administration	10							
2XX Employee Benefits Total:	10							
2543 Total: Grounds Division Services	136							
2544 Building Repair & Maintenance								
389 Other Non-Instruc Services				3,907				
3XX Purchased Services Total:				3,907				



**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
522 Bldg Improv (Done Maint Dept)		4,252		138		5,000	5,000	5,000
531 Improvement Of Sites		3,625						
5XX Capital Outlay Total:		7,877		138		5,000	5,000	5,000
2544 Total: Building Repair & Maintenance		7,877		4,045		5,000	5,000	5,000
2548 Care Of Buildings Services								
112 Classified Salaries	2,176	2,067	.1	2,523		292	292	292
1XX Salaries Total:	2,176	2,067	.1	2,523		292	292	292
211 PERS Employers Contribution	115	91		469		55	55	55
213 Dist Contrib to Pers For Contr	280	222						
214 PERS Debt Service Charge		68						
220 Social Security Administration	147	111		193		22	22	22
231 Worker's Compensation	80	66		180		12	12	12
232 State Unemployment Insurance	4	3		6		1	1	1
243 Tax Sheltered Annuities				15		2	2	2
244 Insurance Benefits		750		1,576		138	138	138
2XX Employee Benefits Total:	626	1,311		2,439		230	230	230
410 Supplies				4,730				
4XX Supplies & Materials Total:				4,730				
2548 Total: Care Of Buildings Services	2,802	3,378	.1	9,692		522	522	522
2554 Vehicle Purch Svcs & Maint Svc								
112 Classified Salaries	5,076							
1XX Salaries Total:	5,076							
211 PERS Employers Contribution	530							
214 PERS Debt Service Charge	130							
220 Social Security Administration	212							
231 Worker's Compensation	13							
232 State Unemployment Insurance	6							
243 Tax Sheltered Annuities	36							
244 Insurance Benefits	928							
2XX Employee Benefits Total:	1,855							
389 Other Non-Instruc Services		13,140						
3XX Purchased Services Total:		13,140						
410 Supplies	876							
4XX Supplies & Materials Total:	876							

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
861 Vehicle Supplies	31,133					
864 Fuel	23,602					
8XX Maintenance Supplies Total:	54,735					
2554 Total: Vehicle Purch Svcs & Maint Svc	62,542	13,140				
2555 Student Transportation Dist E						
112 Classified Salaries	19,963	26,363			34,491	34,491
122 Subs-Classified Salaries			23,006			
124 Temps-Classified Salaries	7,500	7,287				
1XX Salaries Total:	27,463	33,650		23,006	34,491	34,491
211 PERS Employers Contribution		172				
220 Social Security Administration		58		1,760		
231 Worker's Compensation				115		
232 State Unemployment Insurance				69		
2XX Employee Benefits Total:		230		1,944		
389 Other Non-Instruc Services	7,884	1,179		2,400		
3XX Purchased Services Total:	7,884	1,179		2,400		
410 Supplies		52		1,167		
4XX Supplies & Materials Total:		52		1,167		
868 Oth than Home to Sch Supplies	3,993	14,043		14,140	34,188	34,188
8XX Maintenance Supplies Total:	3,993	14,043		14,140	34,188	34,188
2555 Total: Student Transportation Dist E	39,340	49,154		42,657	68,679	68,679
2556 Student Transportaion - Refund						
112 Classified Salaries		76				
1XX Salaries Total:		76				
868 Oth than Home to Sch Supplies		24				
8XX Maintenance Supplies Total:		24				
2556 Total: Student Transportaion - Refund		100				
2559 Other Pupil Transportation Svc						
351 Telephone And Telegraph	107					
3XX Purchased Services Total:	107					
2559 Total: Other Pupil Transportation Svc	107					

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2630	Communic & Intergov Relations								
	389 Other Non-Instruc Services				1,400		2,000	2,000	2,000
	3XX Purchased Services Total:				1,400		2,000	2,000	2,000
2630	Total: Communic & Intergov Relations				1,400		2,000	2,000	2,000
2660	Computing & Info Services								
	322 Repairs & Maint Svcs (Cntrcts)		43,152				18,202	18,202	18,202
	386 Data Processing Ser (Non-Instr	19,912	4,800						
	3XX Purchased Services Total:	19,912	47,952				18,202	18,202	18,202
	410 Supplies		90						
	460 Non-consumable Items		657						
	4XX Supplies & Materials Total:		747						
2660	Total: Computing & Info Services	19,912	48,699				18,202	18,202	18,202
2665	Site Based Technology								
	112 Classified Salaries	20,104	11,300						
	121 Licensed Subs Salaries		246						
	1XX Salaries Total:	20,104	11,546						
	211 PERS Employers Contribution	3,337	20						
	213 Dist Contrib to Pers For Contr		12						
	214 PERS Debt Service Charge	1,206	7						
	220 Social Security Administration	3,165	19						
	231 Worker's Compensation	889	1						
	232 State Unemployment Insurance		94						
	243 Tax Sheltered Annuities		124						
	244 Insurance Benefits	8,064							
	2XX Employee Benefits Total:	16,879	59						
	410 Supplies		353						
	480 Computer Hardware		4,276						
	4XX Supplies & Materials Total:		4,629						
2665	Total: Site Based Technology	36,983	16,234						
2669	Other Data Processing Services								
	351 Telephone And Telegraph	1,657	2,105		2,000				
	389 Other Non-Instruc Services		495		770				
	3XX Purchased Services Total:	1,657	2,600		2,770				

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted	
410 Supplies				12,287					
460 Non-consumable Items	244								
4XX Supplies & Materials Total:	244			12,287					
2669 Total: Other Data Processing Services	1,901	2,600		15,057					
2700 Supplemental Retirement Pgm									
249 District Retirement	336,158	290,509		301,133		297,136	297,136	297,136	
2XX Employee Benefits Total:	336,158	290,509		301,133		297,136	297,136	297,136	
2700 Total: Supplemental Retirement Pgm	336,158	290,509		301,133		297,136	297,136	297,136	
3320 Community Recreation Services									
112 Classified Salaries	25,552	19,288	.5	19,887	.1	4,236	4,236	4,236	
131 Licensed Additional Salaries		1,200				1,775	1,775	1,775	
1XX Salaries Total:	25,552	20,488	.5	19,887	.1	6,011	6,011	6,011	
211 PERS Employers Contribution	4,687	3,537		3,699		1,130	1,130	1,130	
213 Dist Contrib to Pers For Contr		207							
214 PERS Debt Service Charge	1,150	868							
220 Social Security Administration	1,683	1,469		1,521		460	460	460	
231 Worker's Compensation	115	91		99		30	30	30	
232 State Unemployment Insurance	748	38		60		24	24	24	
243 Tax Sheltered Annuities				88		20	20	20	
244 Insurance Benefits	6,516	6,106		6,030		1,384	1,384	1,384	
2XX Employee Benefits Total:	15,106	12,109		11,497		3,048	3,048	3,048	
319 Other Instruc Prof & Tech Svcs	13,793	11,463		10,250		6,000	6,000	6,000	
343 Student Travel						300	300	300	
346 In-District Expense	329			1,458		1,000	1,000	1,000	
353 Postage	67	38							
354 Advertising						100	100	100	
389 Other Non-Instruc Services		1,000							
3XX Purchased Services Total:	14,189	12,501		11,708		7,400	7,400	7,400	
410 Supplies	3,896	3,140		12,221		1,046	1,046	1,046	
4XX Supplies & Materials Total:	3,896	3,140		12,221		1,046	1,046	1,046	
640 Dues And Fees	45					50	50	50	
6XX Other Objects Total:	45					50	50	50	
3320 Total: Community Recreation Services	58,788	48,238	.5	55,313	.1	17,555	17,555	17,555	

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
3390 Radio KRVM Services								
112 Classified Salaries	123,804	126,180	4.0	120,465	3.5	105,725	105,725	105,725
114 Classified Supervisors	54,026	58,429	1.0	59,305	1.0	83,381	83,381	83,381
124 Temps-Classified Salaries	10,676	11,777				15,450	15,450	15,450
132 Classified Salaries Overtime	4,095	4,443		5,000		5,201	5,201	5,201
139 Cell Phone Stipend	2,076	2,076		2,288		2,400	2,400	2,400
1XX Salaries Total:	194,677	202,905	5.0	187,058	4.5	212,157	212,157	212,157
211 PERS Employers Contribution	17,361	17,562		34,367		36,530	36,530	36,530
213 Dist Contrib to Pers For Contr	20,965	21,598						
214 PERS Debt Service Charge	2,155	7,189						
220 Social Security Administration	13,998	14,461		14,136		16,047	16,047	16,047
231 Worker's Compensation	1,432	1,495		924		1,049	1,049	1,049
232 State Unemployment Insurance	366	379		554		840	840	840
241 Professional Fund				1,200		1,200	1,200	1,200
243 Tax Sheltered Annuities	4,591	4,629		4,700		4,300	4,300	4,300
244 Insurance Benefits	47,022	50,309		60,400		60,940	60,940	60,940
2XX Employee Benefits Total:	107,890	117,622		116,281		120,906	120,906	120,906
319 Other Instruc Prof & Tech Svcs	290							
321 Equip Rep (Not Service Cntcts)		1,404		1,100		1,100	1,100	1,100
324 Rentals	50,708	56,682		68,300		56,280	56,280	56,280
325 Electricity		1,104		10,000		15,610	15,610	15,610
341 Travel - Local In-District	738	1,180		900		1,800	1,800	1,800
342 Travel & Exp Out Of District	4,573	5,214		6,630		1,600	1,600	1,600
346 In-District Expense	467	229		400		400	400	400
351 Telephone And Telegraph	9,070	8,319		10,000		12,000	12,000	12,000
353 Postage	3,875	3,349		4,200		4,000	4,000	4,000
354 Advertising	1,413	1,272		2,000		1,000	1,000	1,000
381 Audit Services	7,236	8,450		9,000		9,150	9,150	9,150
382 Legal Services	4,354	4,843		4,000		2,800	2,800	2,800
389 Other Non-Instruc Services	6,872	44,412		25,000		16,000	16,000	16,000
3XX Purchased Services Total:	89,596	136,458		141,530		121,740	121,740	121,740
410 Supplies	18,828	28,362		22,047		25,776	25,776	25,776
440 Periodicals	206							
460 Non-consumable Items	11,822	94,096		40,025		20,593	20,593	20,593
470 Computer Software	3,675	757		1,500		1,000	1,000	1,000
480 Computer Hardware	5,645	2,281		2,500		1,000	1,000	1,000
4XX Supplies & Materials Total:	40,176	125,496		66,072		48,369	48,369	48,369
541 Initial & Addt'l Equip Purch	14,545	289,988		48,631		142,000	142,000	142,000
5XX Capital Outlay Total:	14,545	289,988		48,631		142,000	142,000	142,000
640 Dues And Fees	627	17,481		2,000		2,500	2,500	2,500

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
655 Judg & Settlem Against Distric		250		500				
6XX Other Objects Total:	627	17,731		2,500		2,500	2,500	2,500
861 Vehicle Supplies				5,000		1,000	1,000	1,000
862 Repairs				5,600				
863 Tires		9						
864 Fuel						2,000	2,000	2,000
8XX Maintenance Supplies Total:		9		10,600		3,000	3,000	3,000
3390 Total: Radio KRVM Services	447,511	890,209	5.0	572,672	4.5	650,672	650,672	650,672
3399 Other Community Services								
112 Classified Salaries	10,628	23,383	1.0	24,988	.4	9,661	9,661	9,661
131 Licensed Additional Salaries		2,213						
139 Cell Phone Stipend						480	480	480
1XX Salaries Total:	10,628	25,596	1.0	24,988	.4	10,141	10,141	10,141
211 PERS Employers Contribution	1,970	3,664		2,416		1,816	1,816	1,816
213 Dist Contrib to Pers For Contr		643						
214 PERS Debt Service Charge	483	1,035						
220 Social Security Administration	813	1,947		994		739	739	739
231 Worker's Compensation	52	126		65		48	48	48
232 State Unemployment Insurance	21	51		39		39	39	39
243 Tax Sheltered Annuities				88		70	70	70
244 Insurance Benefits	5,720	8,251		8,030		4,844	4,844	4,844
2XX Employee Benefits Total:	9,059	15,717		11,632		7,556	7,556	7,556
319 Other Instruc Prof & Tech Svcs		990						
341 Travel - Local In-District		276						
342 Travel & Exp Out Of District	225	55						
346 In-District Expense	1,078	2,235				2,000	2,000	2,000
351 Telephone And Telegraph	118	122						
353 Postage	44							
389 Other Non-Instruc Services		5,500						
3XX Purchased Services Total:	1,465	9,178				2,000	2,000	2,000
410 Supplies	3,370	4,963				1,700	1,700	1,700
4XX Supplies & Materials Total:	3,370	4,963				1,700	1,700	1,700
3399 Total: Other Community Services	24,522	55,454	1.0	36,620	.4	21,397	21,397	21,397
3510 Custody And Care Of Children S								
112 Classified Salaries	5,507							
1XX Salaries Total:	5,507							

**PROGRAM BUDGET DETAIL—FEDERAL, STATE AND LOCAL PROGRAMS FUND**

Fed, State & Local Prgms Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
211 PERS Employers Contribution	1,010							
214 PERS Debt Service Charge	248							
220 Social Security Administration	400							
231 Worker's Compensation	27							
232 State Unemployment Insurance	10							
244 Insurance Benefits	2,218							
2XX Employee Benefits Total:	3,913							
410 Supplies		739		709		1,000	1,000	1,000
4XX Supplies & Materials Total:		739		709		1,000	1,000	1,000
3510 Total: Custody And Care Of Children S	9,420	739		709		1,000	1,000	1,000
4150 Building Acquisition & Improv								
112 Classified Salaries						213	213	213
1XX Salaries Total:						213	213	213
211 PERS Employers Contribution						40	40	40
220 Social Security Administration						16	16	16
231 Worker's Compensation						1	1	1
232 State Unemployment Insurance						1	1	1
243 Tax Sheltered Annuities						1	1	1
244 Insurance Benefits						83	83	83
2XX Employee Benefits Total:						142	142	142
522 Bldg Improv (Done Maint Dept)						53,403	53,403	53,403
531 Improvement Of Sites		58,033		70,000				
5XX Capital Outlay Total:		58,033		70,000		53,403	53,403	53,403
4150 Total: Building Acquisition & Improv		58,033		70,000		53,758	53,758	53,758
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	310,521							
8XX Unapp.Ending Fund Bal. Total:	310,521							
7000 Total: Reserves And Fund Balances	310,521							
Total: Requirements	16,031,320	17,089,641	181.4	20,247,593	205.0	19,201,142	19,201,142	19,201,142

**PROGRAM BUDGET DETAIL**

**STUDENT BODY FUND**

Student Body Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual 2007 - 2008	Revenues 2008 - 2009	2 0 0 9 FTE	- 2 0 1 0 Budget	2 0 1 0 FTE	- 2 0 1 1 Proposed	B U D G E T Approved	Adopted
1790 Other Pupil Activity Income 000	5,093,005	4,942,604		5,700,000		5,700,000	5,700,000	5,700,000
5400 Net Working Capital 000	3,483,895	3,533,506		3,500,000		3,800,000	3,800,000	3,800,000
Total: Resources	8,576,900	8,476,110		9,200,000		9,500,000	9,500,000	9,500,000



**PROGRAM BUDGET DETAIL—STUDENT BODY FUND**

Student Body Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
1113 Elementary Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	213,699	198,014	425,000	300,000	300,000	300,000
342 Travel & Exp Out Of District	10,409	17,736	10,000	25,000	25,000	25,000
343 Student Travel	26,224	36,988		50,000	50,000	50,000
346 In-District Expense	32,875	5,266	50,000	50,000	50,000	50,000
353 Postage		44				
389 Other Non-Instruc Services	-40,137	1	50,000	50,000	50,000	50,000
3XX Purchased Services Total:	243,070	258,049	535,000	475,000	475,000	475,000
410 Supplies	977,276	729,030	1,150,000	1,250,000	1,250,000	1,250,000
421 Textbooks	25	2,166	5,000	5,000	5,000	5,000
431 Library Books	14,424	14,487	16,000	20,000	20,000	20,000
432 Reference Books	15	472				
460 Non-consumable Items	17,702	13,574	25,000	25,000	25,000	25,000
470 Computer Software	5,392		2,500	5,000	5,000	5,000
4XX Supplies & Materials Total:	1,014,834	759,729	1,198,500	1,305,000	1,305,000	1,305,000
541 Initial & Addt'l Equip Purch	10,591		10,000	10,000	10,000	10,000
542 Replacement Equipment Purchase		163				
550 Technology	18,800	21,950	30,000	30,000	30,000	30,000
5XX Capital Outlay Total:	29,391	22,113	40,000	40,000	40,000	40,000
640 Dues And Fees	57,873	39,231	25,000	50,000	50,000	50,000
6XX Other Objects Total:	57,873	39,231	25,000	50,000	50,000	50,000
868 Oth than Home to Sch Supplies	-1	482	6,000	10,000	10,000	10,000
8XX Maintenance Supplies Total:	-1	482	6,000	10,000	10,000	10,000
1113 Total: Elementary Extra-Curricular	1,345,167	1,079,604	1,804,500	1,880,000	1,880,000	1,880,000
1122 Middle School Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	19,815	10,028	7,500	20,000	20,000	20,000
342 Travel & Exp Out Of District	7,068	11,399	10,000	15,000	15,000	15,000
343 Student Travel	425	6,921		10,000	10,000	10,000
346 In-District Expense	30,883	27,023	37,000	35,000	35,000	35,000
389 Other Non-Instruc Services	115,459	78,987	225,000	225,000	225,000	225,000
3XX Purchased Services Total:	173,650	134,358	279,500	305,000	305,000	305,000
410 Supplies	449,346	424,358	450,000	500,000	500,000	500,000
421 Textbooks	1,597	6,560	10,000	10,000	10,000	10,000
431 Library Books	805	632	10,000	10,000	10,000	10,000
460 Non-consumable Items	8,386	24,594	10,000	25,000	25,000	25,000
4XX Supplies & Materials Total:	460,134	456,144	480,000	545,000	545,000	545,000

**PROGRAM BUDGET DETAIL—STUDENT BODY FUND**

Student Body Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch	47,231	5,000		50,000	50,000	50,000
550 Technology	26,850	1,473		50,000	50,000	50,000
5XX Capital Outlay Total:	74,081	6,473		100,000	100,000	100,000
640 Dues And Fees	59,698	45,423		75,000	75,000	75,000
6XX Other Objects Total:	59,698	45,423		75,000	75,000	75,000
868 Oth than Home to Sch Supplies				15,000	15,000	15,000
8XX Maintenance Supplies Total:				15,000	15,000	15,000
1122 Total: Middle School Extra-Curricular	767,563	642,398		949,500	1,040,000	1,040,000
1132 High School Extra-Curricular						
319 Other Instruc Prof & Tech Svcs	42,157	71,290		50,000	75,000	75,000
342 Travel & Exp Out Of District	53,000	50,528		75,000	75,000	75,000
343 Student Travel	215,140	180,589			200,000	200,000
346 In-District Expense	52,929	52,617		75,000	75,000	75,000
353 Postage		-1,617				
389 Other Non-Instruc Services	412,364	451,474		350,000	500,000	500,000
3XX Purchased Services Total:	775,590	804,881		550,000	925,000	925,000
410 Supplies	1,223,574	1,000,503		1,250,000	1,250,000	1,250,000
421 Textbooks	18,153	14,098		25,000	25,000	25,000
431 Library Books	2,693	802		10,000	10,000	10,000
432 Reference Books		1,541		5,000	5,000	5,000
460 Non-consumable Items	75,512	41,278		100,000	75,000	75,000
470 Computer Software	1,290	99		10,000	10,000	10,000
4XX Supplies & Materials Total:	1,321,222	1,058,321		1,400,000	1,375,000	1,375,000
541 Initial & Addt'l Equip Purch				10,000	10,000	10,000
542 Replacement Equipment Purchase				15,000	15,000	15,000
550 Technology				15,000	15,000	15,000
5XX Capital Outlay Total:				40,000	40,000	40,000
640 Dues And Fees	833,852	1,034,649		1,250,000	1,250,000	1,250,000
6XX Other Objects Total:	833,852	1,034,649		1,250,000	1,250,000	1,250,000
868 Oth than Home to Sch Supplies				25,000	10,000	10,000
8XX Maintenance Supplies Total:				25,000	10,000	10,000
1132 Total: High School Extra-Curricular	2,930,664	2,897,851		3,265,000	3,600,000	3,600,000

**PROGRAM BUDGET DETAIL—STUDENT BODY FUND**

Student Body Fund Requirements	PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
6110 Contingency Fund								
810 Planned Reserve				500,000		500,000	500,000	500,000
8XX Planned Reserve Total:				500,000		500,000	500,000	500,000
6110 Total: Contingency Fund				500,000		500,000	500,000	500,000
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	3,533,506	3,856,257		2,681,000		2,480,000	2,480,000	2,480,000
8XX Unapp.Ending Fund Bal. Total:	3,533,506	3,856,257		2,681,000		2,480,000	2,480,000	2,480,000
7000 Total: Reserves And Fund Balances	3,533,506	3,856,257		2,681,000		2,480,000	2,480,000	2,480,000
Total: Requirements	8,576,900	8,476,110		9,200,000		9,500,000	9,500,000	9,500,000

**PROGRAM BUDGET DETAIL**

**DEBT SERVICE FUND**

Debt Service Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual 2007 - 2008	Revenues 2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1001 Current Year's Taxes 000	13,796,164	14,635,750		15,224,187		14,564,516	14,564,516	14,564,516
1002 Prior Years' Taxes 000	176,883	304,487		300,000		450,000	450,000	450,000
1115 Taxes/Linn County 000	10,912	11,803		10,000		10,000	10,000	10,000
1118 Interest From Delinquent Taxes 000	6,896	55,652		10,000		50,000	50,000	50,000
1516 Int Earnings On Unsegregated T 000	31,866	14,608		10,000		5,000	5,000	5,000
1519 Interest Other Investments 000	292,865	116,337		50,000		21,000	21,000	21,000
1993 Charges to Other Funds 000	3,043,315	3,846,422		3,350,000		3,500,000	3,500,000	3,500,000
5111 Bond Principal 000		47,295,000						
5120 Short Term Debt 000		3,952,038						
5400 Net Working Capital 000	9,907,812	9,577,746		9,935,395		11,288,664	11,288,664	11,288,664
<b>Total: Resources</b>	<b>27,266,713</b>	<b>79,809,843</b>		<b>28,889,582</b>		<b>29,889,180</b>	<b>29,889,180</b>	<b>29,889,180</b>

**PROGRAM BUDGET DETAIL—DEBT SERVICE FUND**

Debt Service Fund Requirements		P R O G R A M B U D G E T D E T A I L JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	B U D G E T Approved	Adopted	
2520	Fiscal Services							
	389 Other Non-Instruc Services		223,319					
	3XX Purchased Services Total:		223,319					
2520	Total: Fiscal Services		223,319					
5110	Long-Term Debt Service							
	610 Principal	7,008,929	56,210,000	10,045,000	11,005,000	11,005,000	11,005,000	
	621 Interest (non-bus)	10,680,038	12,251,316	8,632,952	8,183,928	8,183,928	8,183,928	
	6XX Other Objects Total:	17,688,967	68,461,316	18,677,952	19,188,928	19,188,928	19,188,928	
5110	Total: Long-Term Debt Service	17,688,967	68,461,316	18,677,952	19,188,928	19,188,928	19,188,928	
7000	Reserves And Fund Balances							
	820 Unapp.Ending Fund Bal.	9,577,746	11,125,208	10,211,630	10,700,252	10,700,252	10,700,252	
	8XX Unapp.Ending Fund Bal. Total:	9,577,746	11,125,208	10,211,630	10,700,252	10,700,252	10,700,252	
7000	Total: Reserves And Fund Balances	9,577,746	11,125,208	10,211,630	10,700,252	10,700,252	10,700,252	
Total: Requirements		27,266,713	79,809,843	28,889,582	29,889,180	29,889,180	29,889,180	

**PROGRAM BUDGET DETAIL**

**CAPITAL PROJECTS FUND**

Capital Projects Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual 2007 - 2008	Revenues 2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1200 Rev from Local Govt Units 000	32,478	2,179,827		30,000		530,000	530,000	530,000
1510 Interest On Investment 000		64,473						
1519 Interest Other Investments 000	699,054	411,725		52,975		40,000	40,000	40,000
1990 Miscellaneous 000	5,520							
1992 Other Local Reimbursements 000	89,826	66,198		200,000		90,000	90,000	90,000
1999 Miscellaneous 000	1,433	114,930						
5200 Interfund Transfers 000	520,000							
5400 Net Working Capital 000	31,612,846	23,724,149		16,916,266		10,713,887	10,713,887	10,713,887
<b>Total: Resources</b>	<b>32,961,157</b>	<b>26,561,302</b>		<b>17,199,241</b>		<b>11,373,887</b>	<b>11,373,887</b>	<b>11,373,887</b>

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
1121	Regular Middle School Program								
	541 Initial & Addt'l Equip Purch				1,000	1,000	1,000	1,000	
	5XX Capital Outlay Total:				1,000	1,000	1,000	1,000	
1121	Total: Regular Middle School Program				1,000	1,000	1,000	1,000	
2240	Instructional Staff Developm								
	410 Supplies	114	580						
	4XX Supplies & Materials Total:	114	580						
2240	Total: Instructional Staff Developm	114	580						
2520	Fiscal Services								
	389 Other Non-Instruc Services	8,580	4,811	9,000	5,000	5,000	5,000	5,000	
	3XX Purchased Services Total:	8,580	4,811	9,000	5,000	5,000	5,000	5,000	
2520	Total: Fiscal Services	8,580	4,811	9,000	5,000	5,000	5,000	5,000	
2540	Operation & Maint of Plant								
	112 Classified Salaries	106,648	131,042	1.0	68,391	1.0	69,435	69,435	
	132 Classified Salaries Overtime		816						
	139 Cell Phone Stipend	379	382						
	1XX Salaries Total:	107,027	132,240	1.0	68,391	1.0	69,435	69,435	
	211 PERS Employers Contribution	22,502	36,969		12,720		13,053	13,053	
	213 Dist Contrib to Pers For Contr		56						
	214 PERS Debt Service Charge	3,062	3,300						
	220 Social Security Administration	8,685	13,297		5,232	5,312	5,312	5,312	
	231 Worker's Compensation	3,902	6,792		1,260	954	954	954	
	232 State Unemployment Insurance	241	3,305		205	277	277	277	
	241 Professional Fund		259		720	720	720	720	
	243 Tax Sheltered Annuities	2,733	4,824		2,470	2,420	2,420	2,420	
	244 Insurance Benefits	15,608	10,296		12,120	13,036	13,036	13,036	
	2XX Employee Benefits Total:	56,733	79,098		34,727	35,772	35,772	35,772	
	324 Rentals	640	442						
	341 Travel - Local In-District	69							
	353 Postage		13						
	354 Advertising		618						
	382 Legal Services		4,076						
	383 Architect/Engineer Services	99,676	68,926						
	389 Other Non-Instruc Services	181,521	275,921		80,000	80,000	80,000	80,000	
	3XX Purchased Services Total:	281,906	349,996		80,000	80,000	80,000	80,000	

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
410	Supplies	922	2,457					
432	Reference Books		399					
460	Non-consumable Items	84,606	127,310					
480	Computer Hardware	1,199	12,310					
4XX	Supplies & Materials Total:	86,727	142,476					
522	Bldg Improv (Done Maint Dept)	139,983	358,240	896,000	403,595	403,595	403,595	
531	Improvement Of Sites	230	16,064	180,000	50,000	50,000	50,000	
5XX	Capital Outlay Total:	140,213	374,304	1,076,000	453,595	453,595	453,595	
640	Dues And Fees		250					
6XX	Other Objects Total:		250					
872	Building Repairs	22,392	262					
8XX	Maintenance Supplies Total:	22,392	262					
2540	Total: Operation & Maint of Plant	694,998	1,078,626	1.0	1,259,118	1.0	638,802	638,802
2541	Facilities Management							
112	Classified Salaries	77,985	72,851	1.0	74,490	1.0	78,787	78,787
113	Administrators	-18,883						
114	Classified Supervisors	70,825	65,641	1.0	66,625	1.0	69,886	69,886
124	Temps-Classified Salaries	15,881	215					
139	Cell Phone Stipend	1,076	1,116					
1XX	Salaries Total:	146,884	139,823	2.0	141,115	2.0	148,673	148,673
211	PERS Employers Contribution	15,174	17,432		26,247		27,951	27,951
213	Dist Contrib to Pers For Contr	3,295	11,108					
214	PERS Debt Service Charge	3,391	5,724					
220	Social Security Administration	11,209	10,636		10,795		11,373	11,373
231	Worker's Compensation	3,345	3,121		705		743	743
232	State Unemployment Insurance	292	279		423		595	595
241	Professional Fund				2,400		2,400	2,400
243	Tax Sheltered Annuities	6,375	6,600		8,000		7,500	7,500
244	Insurance Benefits	19,478	21,840		24,320		25,000	25,000
2XX	Employee Benefits Total:	62,559	76,740		72,890		75,562	75,562
2541	Total: Facilities Management	209,443	216,563	2.0	214,005	2.0	224,235	224,235
2542	Building Div Services							
112	Classified Salaries	94,590	143,111	4.0	146,590	4.5	216,578	216,578
132	Classified Salaries Overtime	6,445	3,961					
1XX	Salaries Total:	101,035	147,072	4.0	146,590	4.5	216,578	216,578



**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
211	PERS Employers Contribution	2,353	8,900			40,717	40,717	40,717
213	Dist Contrib to Pers For Contr	15,285	21,676					
214	PERS Debt Service Charge		5,074					
220	Social Security Administration	7,601	11,095		11,214	16,568	16,568	16,568
231	Worker's Compensation	3,614	6,232		8,795	8,663	8,663	8,663
232	State Unemployment Insurance	199	290		440	866	866	866
243	Tax Sheltered Annuities	734	1,265		700	900	900	900
244	Insurance Benefits	26,222	37,454		48,240	62,280	62,280	62,280
2XX Employee Benefits Total:		56,008	91,986		96,654	129,994	129,994	129,994
877	Preventative Maintenance	76,610	90,011					
8XX Maintenance Supplies Total:		76,610	90,011					
2542	Total: Building Div Services	233,653	329,069	4.0	243,244	346,572	346,572	346,572
2543	Grounds Division Services							
531	Improvement Of Sites		3,672					
5XX Capital Outlay Total:			3,672					
2543	Total: Grounds Division Services		3,672					
2546	Security Services							
112	Classified Salaries	41,570	43,242	1.0	48,410	50,765	50,765	50,765
132	Classified Salaries Overtime	1,383	4,889					
139	Cell Phone Stipend	636	636					
1XX Salaries Total:		43,589	48,767	1.0	48,410	50,765	50,765	50,765
211	PERS Employers Contribution	7,986	8,932		9,004	9,544	9,544	9,544
214	PERS Debt Service Charge	1,960	2,197					
220	Social Security Administration	3,255	3,570		3,703	3,884	3,884	3,884
231	Worker's Compensation	1,782	1,999		2,905	2,031	2,031	2,031
232	State Unemployment Insurance	85	93		145	203	203	203
243	Tax Sheltered Annuities				175	200	200	200
244	Insurance Benefits	8,640	9,456		12,060	13,840	13,840	13,840
2XX Employee Benefits Total:		23,708	26,247		27,992	29,702	29,702	29,702
2546	Total: Security Services	67,297	75,014	1.0	76,402	80,467	80,467	80,467
2548	Care Of Buildings Services							
112	Classified Salaries			2.0	56,672	58,372	58,372	58,372
1XX Salaries Total:				2.0	56,672	58,372	58,372	58,372
211	PERS Employers Contribution				10,540	10,974	10,974	10,974
220	Social Security Administration				4,336	4,465	4,465	4,465

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
231	Worker's Compensation			3,400		2,335	2,335	2,335	
232	State Unemployment Insurance			172		233	233	233	
243	Tax Sheltered Annuities			352		400	400	400	
244	Insurance Benefits			24,120		27,680	27,680	27,680	
	2XX Employee Benefits Total:			42,920		46,087	46,087	46,087	
2548	Total: Care Of Buildings Services			2.0	99,592	2.0	104,459	104,459	
2669	Other Data Processing Services								
322	Repairs & Maint Svcs (Cntrcts)	499							
351	Telephone And Telegraph	358	343						
389	Other Non-Instruc Services					284,663	284,663	284,663	
	3XX Purchased Services Total:	857	343			284,663	284,663	284,663	
460	Non-consumable Items	329							
470	Computer Software	9,494		40,337		40,337	40,337	40,337	
480	Computer Hardware	44,333	2,997						
	4XX Supplies & Materials Total:	54,156	2,997	40,337		40,337	40,337	40,337	
541	Initial & Addt'l Equip Purch					175,000	175,000	175,000	
	5XX Capital Outlay Total:					175,000	175,000	175,000	
2669	Total: Other Data Processing Services	55,013	3,340	40,337		500,000	500,000	500,000	
2700	Supplemental Retirement Pgm								
249	District Retirement	8,630	8,876						
	2XX Employee Benefits Total:	8,630	8,876						
2700	Total: Supplemental Retirement Pgm	8,630	8,876						
3100	Food Services								
541	Initial & Addt'l Equip Purch			1,000		1,000	1,000	1,000	
	5XX Capital Outlay Total:			1,000		1,000	1,000	1,000	
3100	Total: Food Services			1,000		1,000	1,000	1,000	
4111	Dir/Facilities Acq & Const								
112	Classified Salaries	307,070	277,858	3.8	240,559	3.4	223,203	223,203	
113	Administrators	75,871	76,912	.8	78,065	.8	77,987	77,987	
132	Classified Salaries Overtime		44						
139	Cell Phone Stipend	1,240	1,491						
	1XX Salaries Total:	384,181	356,305	4.6	318,624	4.2	301,190	301,190	

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures		2 0 0 9 - 2 0 1 0		2 0 1 0 - 2 0 1 1		B U D G E T	
	2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
211 PERS Employers Contribution	68,404	65,840		55,467		56,624	56,624	56,624
213 Dist Contrib to Pers For Contr	5,686	5,571						
214 PERS Debt Service Charge	16,211	16,880						
220 Social Security Administration	28,738	26,533		27,554		23,041	23,041	23,041
231 Worker's Compensation	2,825	2,730		1,800		1,506	1,506	1,506
232 State Unemployment Insurance	746	692		1,080		1,205	1,205	1,205
241 Professional Fund	593	982		3,338		3,490	3,490	3,490
243 Tax Sheltered Annuities	14,985	28,350		10,735		10,763	10,763	10,763
244 Insurance Benefits	57,551	52,341		54,954		54,332	54,332	54,332
2XX Employee Benefits Total:	195,739	199,919		154,928		150,961	150,961	150,961
342 Travel & Exp Out Of District	123							
346 In-District Expense		186						
354 Advertising		141						
381 Audit Services		750						
3XX Purchased Services Total:	123	1,077						
432 Reference Books	696							
440 Periodicals	180	180						
470 Computer Software	858	1,756						
4XX Supplies & Materials Total:	1,734	1,936						
640 Dues And Fees	553	40						
6XX Other Objects Total:	553	40						
4111 Total: Dir/Facilities Acq & Const	582,330	559,277	4.6	473,552	4.2	452,151	452,151	452,151
4120 Site Acquisition & Develop								
112 Classified Salaries	862	1,830						
1XX Salaries Total:	862	1,830						
211 PERS Employers Contribution	255	669						
220 Social Security Administration	88	230						
231 Worker's Compensation	86	183						
232 State Unemployment Insurance	3	93						
244 Insurance Benefits	34							
2XX Employee Benefits Total:	466	1,175						
324 Rentals		77						
354 Advertising	3,237	2,527						
383 Architect/Engineer Services	195,566	190,824						
389 Other Non-Instruc Services	244,002	210,863						
3XX Purchased Services Total:	442,805	404,291						

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET				
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
410	Supplies		542						
460	Non-consumable Items	72,291	25,305						
4XX Supplies & Materials Total:		72,291	25,847						
531	Improvement Of Sites	1,132,227	2,950,870		1,866,000		1,479,000	1,479,000	1,479,000
541	Initial & Addt'l Equip Purch	11,822	12,194						
5XX Capital Outlay Total:		1,144,049	2,963,064		1,866,000		1,479,000	1,479,000	1,479,000
839	Irrigation		277,724						
8XX Maintenance Supplies Total:			277,724						
4120	Total: Site Acquisition & Develop	1,660,473	3,673,931		1,866,000		1,479,000	1,479,000	1,479,000
4150	Building Acquisition & Improv								
112	Classified Salaries	73,290	38,275						
132	Classified Salaries Overtime	150							
1XX Salaries Total:		73,440	38,275						
211	PERS Employers Contribution	18,535	14,004						
214	PERS Debt Service Charge	7							
220	Social Security Administration	6,812	4,804						
231	Worker's Compensation	6,598	3,832						
232	State Unemployment Insurance	217	1,885						
244	Insurance Benefits	10,423							
2XX Employee Benefits Total:		42,592	24,525						
321	Equip Rep (Not Service Cntcts)		115						
322	Repairs & Maint Svcs (Cntrcts)	163	51						
324	Rentals		3,071						
353	Postage	569	553						
354	Advertising	4,614	3,781						
382	Legal Services		3,824						
383	Architect/Engineer Services	181,264	120,714		150,000		50,000	50,000	50,000
389	Other Non-Instruc Services	2,027,015	579,446						
3XX Purchased Services Total:		2,213,625	711,555		150,000		50,000	50,000	50,000
410	Supplies	15,614	9,234						
460	Non-consumable Items	288,007	211,904						
480	Computer Hardware	139,870	380,722						
4XX Supplies & Materials Total:		443,491	601,860						
521	New Buildings	255,950	125,753		200,000				
522	Bldg Improv (Done Maint Dept)	2,635,290	2,229,414		6,849,882		4,127,000	4,127,000	4,127,000

**PROGRAM BUDGET DETAIL—CAPITAL PROJECTS FUND**

Capital Projects Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
541 Initial & Addt'l Equip Purch	30,460							
550 Technology	21,629							
5XX Capital Outlay Total:	2,943,329	2,355,167		7,049,882		4,127,000	4,127,000	4,127,000
640 Dues And Fees		774						
6XX Other Objects Total:		774						
4150 Total: Building Acquisition & Improv	5,716,477	3,732,156		7,199,882		4,177,000	4,177,000	4,177,000
5200 Interfund Transfers								
710 Fund Modifications		500,000		500,000		500,000	500,000	500,000
7XX Transfers Total:		500,000		500,000		500,000	500,000	500,000
5200 Total: Interfund Transfers		500,000		500,000		500,000	500,000	500,000
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	23,724,149	16,375,387		5,216,109		2,864,201	2,864,201	2,864,201
8XX Unapp.Ending Fund Bal. Total:	23,724,149	16,375,387		5,216,109		2,864,201	2,864,201	2,864,201
7000 Total: Reserves And Fund Balances	23,724,149	16,375,387		5,216,109		2,864,201	2,864,201	2,864,201
Total: Requirements	32,961,157	26,561,302	14.6	17,199,241	14.7	11,373,887	11,373,887	11,373,887

**PROGRAM BUDGET DETAIL**

**NUTRITION SERVICES FUND**

Nutrition Services Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Revenues 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted	
1611	Breakfasts							
	671 Student Sales			90,639	65,329	65,329	65,329	
1612	Type A Lunches		1,224,346					
	000							
	671 Student Sales	1,255,210		1,187,883	1,132,504	1,132,504	1,132,504	
1622	Ala Carte Lunches		315,739					
	000							
	671 Student Sales	574,354		327,937	233,598	233,598	233,598	
1630	Special Functions		118,146	69,600	91,870	91,870	91,870	
	000	126,713						
1631	Banquet & Dinner Revenue		117,091	210,105	269,630	269,630	269,630	
	000	148,996						
1635	Production Revenue							
	000	32,647						
1699	Miscellaneous Income		3,348					
	000	13,923						
3102	Matching Funds		49,913	43,725	57,937	57,937	57,937	
	000	51,454						
3990	Other Revenue From State Sourc		429					
	000	790						
4511	Lunch Subsidy - Federal and St		1,958,649	2,049,175	2,282,790	2,282,790	2,282,790	
	000	1,777,399						
4512	Breakfast Subsidy - Fed and St		624,267	643,192	704,217	704,217	704,217	
	000	552,846						
4513	Snack Subsidy - Fed and St		112,980	107,600	166,507	166,507	166,507	
	000	75,686						
4911	Value Of Commodities Received		367,526	267,267	258,984	258,984	258,984	
	000	339,441						
5200	Interfund Transfers		187,954	282,000	262,083	262,083	262,083	
	000	299,661						
5400	Net Working Capital		67,446	67,446	67,446	67,446	67,446	
	000	67,446						
Total:	Resources	5,316,566	5,147,834	5,346,569	5,592,895	5,592,895	5,592,895	

**PROGRAM BUDGET DETAIL—NUTRITION SERVICES FUND**

Nutrition Services Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET				
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2521	Financial & Support Services								
112	Classified Salaries	24,805	26,201	.6	26,063	.6	32,280	32,280	32,280
132	Classified Salaries Overtime	585	344						
	1XX Salaries Total:	25,390	26,545	.6	26,063	.6	32,280	32,280	32,280
211	PERS Employers Contribution	4,713	4,928		5,076		6,753	6,753	6,753
214	PERS Debt Service Charge	1,157	1,209						
220	Social Security Administration	1,906	1,988		2,041		2,934	2,934	2,934
231	Worker's Compensation	120	125		120		126	126	126
232	State Unemployment Insurance	50	52		72		101	101	101
243	Tax Sheltered Annuities	317	332		109		125	125	125
244	Insurance Benefits	5,593	6,091		7,538		8,650	8,650	8,650
	2XX Employee Benefits Total:	13,856	14,725		14,956		18,689	18,689	18,689
389	Other Non-Instruc Services	3,789	3,827		4,176				
	3XX Purchased Services Total:	3,789	3,827		4,176				
2521	Total: Financial & Support Services	43,035	45,097	.6	45,195	.6	50,969	50,969	50,969
2700	Supplemental Retirement Pgm								
249	District Retirement	6,495	8,434		9,154		13,014	13,014	13,014
	2XX Employee Benefits Total:	6,495	8,434		9,154		13,014	13,014	13,014
2700	Total: Supplemental Retirement Pgm	6,495	8,434		9,154		13,014	13,014	13,014
3100	Food Services								
112	Classified Salaries	1,233,766	1,217,650	70.8	1,249,517	73.6	1,348,395	1,348,395	1,348,395
114	Classified Supervisors	29,340	30,220	.5	30,673	.5	30,643	30,643	30,643
122	Subs-Classified Salaries	97,750	119,884		115,345		118,805	118,805	118,805
124	Temps-Classified Salaries	6,562	7,983						
132	Classified Salaries Overtime	29,696	16,505		30,250		31,158	31,158	31,158
139	Cell Phone Stipend	712	720						
	1XX Salaries Total:	1,397,826	1,392,962	71.3	1,425,785	74.1	1,529,001	1,529,001	1,529,001
211	PERS Employers Contribution	185,820	183,209		232,980		244,095	244,095	244,095
213	Dist Contrib to Pers For Contr	27,401	38,606						
214	PERS Debt Service Charge	42,510	52,384						
220	Social Security Administration	101,368	100,468		96,613		115,584	115,584	115,584
231	Worker's Compensation	44,581	44,743		65,263		51,487	51,487	51,487
232	State Unemployment Insurance	2,645	2,631		3,854		6,096	6,096	6,096
241	Professional Fund				600		600	600	600
243	Tax Sheltered Annuities	7,521	7,680		7,676		8,347	8,347	8,347
244	Insurance Benefits	566,073	580,046		640,322		753,893	753,893	753,893
245	Other Employee Benefits	4,530							
	2XX Employee Benefits Total:	982,449	1,009,767		1,047,308		1,180,102	1,180,102	1,180,102

**PROGRAM BUDGET DETAIL—NUTRITION SERVICES FUND**

Nutrition Services Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE	2010 - 2011 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
321 Equip Rep (Not Service Cntcts)	655	965		965		1,700	1,700	1,700
322 Repairs & Maint Svcs (Cntcrts)	50,000	50,000		50,000		50,000	50,000	50,000
324 Rentals	260	42		42		150	150	150
341 Travel - Local In-District	18,361	6,087		14,768		13,000	13,000	13,000
342 Travel & Exp Out Of District	195	228		222				
346 In-District Expense	528			150				
351 Telephone And Telegraph	1,662	73						
353 Postage	6,816	3,956		5,141		6,000	6,000	6,000
354 Advertising	526							
386 Data Processing Ser (Non-Instr	3,048							
389 Other Non-Instruc Services	408,596	25,649		387,598		275,061	275,061	275,061
<b>3XX Purchased Services Total:</b>	<b>490,647</b>	<b>87,000</b>		<b>458,886</b>		<b>345,911</b>	<b>345,911</b>	<b>345,911</b>
410 Supplies	90,634	32,383		54,709		29,000	29,000	29,000
414 Soap And Paper	193,073	188		181,412		239,734	239,734	239,734
419 Miscellaneous	11,042					150	150	150
451 Food	1,488,259	2,136,244		1,651,937		1,746,584	1,746,584	1,746,584
453 USDA Commodities	508,738	367,525		300,451		258,984	258,984	258,984
458 Write-Off for Spoilage	4,152							
460 Non-consumable Items	21,163	788						
480 Computer Hardware	1,619			1,500				
<b>4XX Supplies &amp; Materials Total:</b>	<b>2,318,680</b>	<b>2,537,128</b>		<b>2,190,009</b>		<b>2,274,452</b>	<b>2,274,452</b>	<b>2,274,452</b>
650 Insurance	9,766							
<b>6XX Other Objects Total:</b>	<b>9,766</b>							
864 Fuel	222			759				
<b>8XX Maintenance Supplies Total:</b>	<b>222</b>			<b>759</b>				
<b>3100 Total: Food Services</b>	<b>5,199,590</b>	<b>5,026,857</b>	<b>71.3</b>	<b>5,122,747</b>	<b>74.1</b>	<b>5,329,466</b>	<b>5,329,466</b>	<b>5,329,466</b>
6110 Contingency Fund								
810 Planned Reserve				102,027		132,000	132,000	132,000
<b>8XX Planned Reserve Total:</b>				<b>102,027</b>		<b>132,000</b>	<b>132,000</b>	<b>132,000</b>
<b>6110 Total: Contingency Fund</b>				<b>102,027</b>		<b>132,000</b>	<b>132,000</b>	<b>132,000</b>
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	67,446	67,446		67,446		67,446	67,446	67,446
<b>8XX Unapp.Ending Fund Bal. Total:</b>	<b>67,446</b>	<b>67,446</b>		<b>67,446</b>		<b>67,446</b>	<b>67,446</b>	<b>67,446</b>
<b>7000 Total: Reserves And Fund Balances</b>	<b>67,446</b>	<b>67,446</b>		<b>67,446</b>		<b>67,446</b>	<b>67,446</b>	<b>67,446</b>
<b>Total: Requirements</b>	<b>5,316,566</b>	<b>5,147,834</b>	<b>72.0</b>	<b>5,346,569</b>	<b>74.7</b>	<b>5,592,895</b>	<b>5,592,895</b>	<b>5,592,895</b>



**PROGRAM BUDGET DETAIL**

**INSURANCE RESERVE FUND**

Insurance Reserve Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual 2007 - 2008	Revenues 2008 - 2009	2 0 0 9 FTE	- 2 0 1 0 Budget	2 0 1 0 FTE	- 2 0 1 1 Proposed	B U D G E T Approved	Adopted
1510	Interest On Investment 000	313,133	167,002		84,642		38,661	38,661	38,661
1992	Other Local Reimbursements 000	500							
1999	Miscellaneous 000	1,241,408	28,855,410						
	231 Worker's Compensation				900,000		800,000	800,000	800,000
	232 State Unemployment Insurance				200,000		400,000	400,000	400,000
	244 Insurance Benefits	25,604,446			31,558,595		37,831,774	37,831,774	37,831,774
	247 Term Life Insurance	171							
3990	Other Revenue From State Sourc 000	77,349	24,969						
5200	Interfund Transfers 000	599,055	571,202		568,000		580,000	580,000	580,000
5400	Net Working Capital 000	10,007,481	8,967,767		10,083,618		8,959,675	8,959,675	9,070,435
<b>Total: Resources</b>		<b>37,843,543</b>	<b>38,586,350</b>		<b>43,394,855</b>		<b>48,610,110</b>	<b>48,610,110</b>	<b>48,720,870</b>

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
1121	Regular Middle School Program								
	410 Supplies			1,000	1,000	1,000	1,000	1,000	
	4XX Supplies & Materials Total:			1,000	1,000	1,000	1,000	1,000	
1121	Total: Regular Middle School Program			1,000	1,000	1,000	1,000	1,000	
2311	Board Of Directors Expenses								
	394 Unemployment Consultant	6,829	11,590	8,048	8,048	8,048	8,048	8,048	
	3XX Purchased Services Total:	6,829	11,590	8,048	8,048	8,048	8,048	8,048	
2311	Total: Board Of Directors Expenses	6,829	11,590	8,048	8,048	8,048	8,048	8,048	
2529	Other Fiscal Services								
	121 Licensed Subs Salaries	17							
	1XX Salaries Total:	17							
	211 PERS Employers Contribution		1						
	213 Dist Contrib to Pers For Contr		2						
	220 Social Security Administration		1						
	231 Worker's Compensation	1,356,924	143,062	900,000	800,000	800,000	800,000	800,000	
	232 State Unemployment Insurance	64,679	275,795	200,000	400,000	400,000	400,000	400,000	
	242 Physical Examinations	8,768	5,209						
	244 Insurance Benefits	23,692,913	26,007,986	31,980,324	36,910,901	36,910,901	36,910,901	36,910,901	
	245 Other Employee Benefits			28,731					
	246 Employee Long-Term Disab Insur	391,882	379,988	212,195	269,692	269,692	269,692	269,692	
	247 Term Life Insurance	171,619	176,928	37,283	164,092	164,092	164,092	164,092	
	2XX Employee Benefits Total:	25,686,789	26,988,968	33,358,533	38,544,685	38,544,685	38,544,685	38,544,685	
	322 Repairs & Maint Svcs (Cntrcts)	127		3,395	3,395	3,395	3,395	3,395	
	342 Travel & Exp Out Of District	448							
	346 In-District Expense	237	613						
	351 Telephone And Telegraph	2,455	2,272	3,018	3,018	3,018	3,018	3,018	
	353 Postage	1,514	817						
	389 Other Non-Instruc Services	388,615	667,793	305,524	284,545	284,545	284,545	284,545	
	3XX Purchased Services Total:	393,396	671,495	311,937	290,958	290,958	290,958	290,958	
	410 Supplies	112,491	63,107	21,873	21,873	21,873	21,873	21,873	
	460 Non-consumable Items	-2,325	1,143	5,030	5,030	5,030	5,030	5,030	
	470 Computer Software	99							
	480 Computer Hardware	2,278							
	4XX Supplies & Materials Total:	112,543	64,250	26,903	26,903	26,903	26,903	26,903	
	541 Initial & Addt'l Equip Purch			10,000	10,000	10,000	10,000	10,000	
	5XX Capital Outlay Total:			10,000	10,000	10,000	10,000	10,000	
2529	Total: Other Fiscal Services	26,192,745	27,724,713	33,707,373	38,872,546	38,872,546	38,872,546	38,872,546	

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET				
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2546	Security Services								
	389 Other Non-Instruc Services	5,406			10,060		10,060	10,060	10,060
	3XX Purchased Services Total:	5,406			10,060		10,060	10,060	10,060
2546	Total: Security Services	5,406			10,060		10,060	10,060	10,060
2548	Care Of Buildings Services								
	112 Classified Salaries	5,328	5,146	.3	6,126	.3	6,516	6,516	6,516
	124 Temps-Classified Salaries	843							
	1XX Salaries Total:	6,171	5,146	.3	6,126	.3	6,516	6,516	6,516
	211 PERS Employers Contribution	480	133		1,231		1,225	1,225	1,225
	213 Dist Contrib to Pers For Contr	787	323						
	214 PERS Debt Service Charge	38	68						
	220 Social Security Administration	466	369		449		498	498	498
	231 Worker's Compensation	234	222		10		261	261	261
	232 State Unemployment Insurance	12	10		10		26	26	26
	243 Tax Sheltered Annuities	69	9		44		50	50	50
	244 Insurance Benefits	1,976	2,045		3,015		3,460	3,460	3,460
	2XX Employee Benefits Total:	4,062	3,179		4,759		5,520	5,520	5,520
	389 Other Non-Instruc Services	30,000							
	3XX Purchased Services Total:	30,000							
	655 Judg & Settlem Against Distric				70,000		70,000	70,000	70,000
	6XX Other Objects Total:				70,000		70,000	70,000	70,000
2548	Total: Care Of Buildings Services	40,233	8,325	.3	80,885	.3	82,036	82,036	82,036
2554	Vehicle Purch Svcs & Maint Svc								
	655 Judg & Settlem Against Distric	15,945	27,608		75,000		75,000	75,000	75,000
	6XX Other Objects Total:	15,945	27,608		75,000		75,000	75,000	75,000
2554	Total: Vehicle Purch Svcs & Maint Svc	15,945	27,608		75,000		75,000	75,000	75,000
2555	Student Transportation Dist E								
	321 Equip Rep (Not Service Cntcts)		24,107						
	3XX Purchased Services Total:		24,107						
	655 Judg & Settlem Against Distric	48,099	4,374						
	6XX Other Objects Total:	48,099	4,374						
2555	Total: Student Transportation Dist E	48,099	28,481						

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund  
Requirements

P R O G R A M B U D G E T D E T A I L  
JULY 1, 2010 TO JUNE 30, 2011

EUGENE SCHOOL DISTRICT 4J

		Actual Expenditures	2 0 0 9	- 2 0 1 0	2 0 1 0	- 2 0 1 1	B U D G E T		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2641	Human Resources								
	111 Licensed Salaries	66,862	68,871	1.0	68,556	1.0	67,880	67,880	67,880
	112 Classified Salaries	207,398	203,834	4.0	189,607	4.0	201,028	201,028	201,028
	113 Administrators	80,412	84,292	1.0	85,556	1.0	85,472	85,472	85,472
	121 Licensed Subs Salaries	5,696	4,611						
	122 Subs-Classified Salaries	858	5,474						
	124 Temps-Classified Salaries	5,066	2,656						
	131 Licensed Additional Salaries	2,836	3,986						
	132 Classified Salaries Overtime	2,551	1,300						
	139 Cell Phone Stipend	636	636						
	<b>1XX Salaries Total:</b>	<b>372,315</b>	<b>375,660</b>	<b>6.0</b>	<b>343,719</b>	<b>6.0</b>	<b>354,380</b>	<b>354,380</b>	<b>354,380</b>
	211 PERS Employers Contribution	42,338	41,074		64,675		66,625	66,625	66,625
	213 Dist Contrib to Pers For Contr	29,912	28,407						
	214 PERS Debt Service Charge	7,434	14,007						
	220 Social Security Administration	27,818	28,119		25,302		27,110	27,110	27,110
	231 Worker's Compensation	2,719	1,875		1,652		1,772	1,772	1,772
	232 State Unemployment Insurance	729	739		993		1,417	1,417	1,417
	241 Professional Fund		1,094		2,900		2,900	2,900	2,900
	243 Tax Sheltered Annuities	9,401	9,085		9,925		9,800	9,800	9,800
	244 Insurance Benefits	68,628	69,530		73,120		79,310	79,310	79,310
	<b>2XX Employee Benefits Total:</b>	<b>188,979</b>	<b>193,930</b>		<b>178,567</b>		<b>188,934</b>	<b>188,934</b>	<b>188,934</b>
	319 Other Instruc Prof & Tech Svcs				1,800		1,800	1,800	1,800
	321 Equip Rep (Not Service Cntrcts)		420						
	322 Repairs & Maint Svcs (Cntrcts)	8,939	10,077		15,000		15,000	15,000	15,000
	341 Travel - Local In-District	187	65		500		500	500	500
	342 Travel & Exp Out Of District	3,854	2,382		10,000		10,000	10,000	10,000
	346 In-District Expense	2,352	483		3,000		3,000	3,000	3,000
	351 Telephone And Telegraph				1,000		1,000	1,000	1,000
	353 Postage	1,470	711		5,600		5,600	5,600	5,600
	389 Other Non-Instruc Services	4,248	10,359		80,000		80,000	80,000	80,000
	395 Fringe Benefits Consultant	27,162	30,000		51,001		51,001	51,001	51,001
	<b>3XX Purchased Services Total:</b>	<b>48,212</b>	<b>54,497</b>		<b>167,901</b>		<b>167,901</b>	<b>167,901</b>	<b>167,901</b>
	410 Supplies	7,142	6,387		39,526		39,526	39,526	39,526
	432 Reference Books	512	356		500		500	500	500
	440 Periodicals	333	153		250		250	250	250
	460 Non-consumable Items	4,495							
	470 Computer Software	60	720		500		500	500	500
	480 Computer Hardware	265	1,508		5,500		5,500	5,500	5,500
	<b>4XX Supplies &amp; Materials Total:</b>	<b>12,807</b>	<b>9,124</b>		<b>46,276</b>		<b>46,276</b>	<b>46,276</b>	<b>46,276</b>
	640 Dues And Fees	992	350		1,500		1,500	1,500	1,500
	<b>6XX Other Objects Total:</b>	<b>992</b>	<b>350</b>		<b>1,500</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
892	Building Safety	21,097	13,155						
	8XX Maintenance Supplies Total:	21,097	13,155						
2641	Total: Human Resources	644,402	646,716	6.0	737,963	6.0	758,991	758,991	
2669	Other Data Processing Services								
389	Other Non-Instruc Services	50	2,379						
	3XX Purchased Services Total:	50	2,379						
2669	Total: Other Data Processing Services	50	2,379						
2690	Other Support Service-Central								
382	Legal Services	5,072	82						
389	Other Non-Instruc Services	5,836			25,000	25,000	25,000	25,000	
	3XX Purchased Services Total:	10,908	82		25,000	25,000	25,000	25,000	
410	Supplies	5,916	714		10,000	10,000	10,000	10,000	
411	Food	-150							
460	Non-consumable Items	4,359	5,718		5,500	5,500	5,500	5,500	
480	Computer Hardware	2,947	159,148		10,000	10,000	10,000	10,000	
	4XX Supplies & Materials Total:	13,072	165,580		25,500	25,500	25,500	25,500	
522	Bldg Improv (Done Maint Dept)	5,658							
542	Replacement Equipment Purchase	5,784							
	5XX Capital Outlay Total:	11,442							
655	Judg & Settlem Against Distric	138,456	40,054		150,000	150,000	150,000	150,000	
	6XX Other Objects Total:	138,456	40,054		150,000	150,000	150,000	150,000	
2690	Total: Other Support Service-Central	173,878	205,716		200,500	200,500	200,500	200,500	
2700	Supplemental Retirement Pgm								
249	District Retirement	9,384	8,363			6,100	6,100	6,100	
	2XX Employee Benefits Total:	9,384	8,363			6,100	6,100	6,100	
2700	Total: Supplemental Retirement Pgm	9,384	8,363			6,100	6,100	6,100	
3100	Food Services								
410	Supplies				1,000	1,000	1,000	1,000	
	4XX Supplies & Materials Total:				1,000	1,000	1,000	1,000	
3100	Total: Food Services				1,000	1,000	1,000	1,000	

**PROGRAM BUDGET DETAIL—INSURANCE RESERVE FUND**

Insurance Reserve Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J		
		Actual Expenditures	2009 - 2010	2010 - 2011	BUDGET			
		2007 - 2008	2008 - 2009	FTE Budget	FTE Proposed	Approved	Adopted	
4150	Building Acquisition & Improv							
	383 Architect/Engineer Services	8,407						
	389 Other Non-Instruc Services	4,983		1,000		1,000	1,000	
	3XX Purchased Services Total:	13,390		1,000		1,000	1,000	
	410 Supplies	2,690						
	460 Non-consumable Items	468						
	4XX Supplies & Materials Total:	3,158						
	522 Bldg Improv (Done Maint Dept)	381,738						
	541 Initial & Addt'l Equip Purch	21,168						
	5XX Capital Outlay Total:	402,906						
4150	Total: Building Acquisition & Improv	419,454		1,000		1,000	1,000	
5200	Interfund Transfers							
	710 Fund Modifications	1,319,351	506,259	500,000		250,000	360,760	
	7XX Transfers Total:	1,319,351	506,259	500,000		250,000	360,760	
5200	Total: Interfund Transfers	1,319,351	506,259	500,000		250,000	360,760	
6110	Contingency Fund							
	810 Planned Reserve			600,000		600,000	600,000	
	8XX Planned Reserve Total:			600,000		600,000	600,000	
6110	Total: Contingency Fund			600,000		600,000	600,000	
7000	Reserves And Fund Balances							
	820 Unapp.Ending Fund Bal.	8,967,767	9,416,200	7,472,026		7,743,829	7,743,829	
	8XX Unapp.Ending Fund Bal. Total:	8,967,767	9,416,200	7,472,026		7,743,829	7,743,829	
7000	Total: Reserves And Fund Balances	8,967,767	9,416,200	7,472,026		7,743,829	7,743,829	
	Total: Requirements	37,843,543	38,586,350	6.3	43,394,855	6.3	48,610,110	48,720,870

**PROGRAM BUDGET DETAIL**

**DISTRICT RETIREMENT FUND**

District Retirement Fund Resources		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual 2007 - 2008	Revenues 2008 - 2009	2009 - 2010 FTE	2010 Budget	2010 - 2011 FTE	2011 Proposed	BUDGET Approved	Adopted
1999	Miscellaneous 000		3,211,816				2,800,000	2,800,000	2,800,000
	249 District Retirement	3,384,779			2,800,000				
5200	Interfund Transfers 000	430,000						1,000,000	
5400	Net Working Capital 000	6,775,053	6,730,884		5,654,081		6,278,474	6,278,474	6,278,474
Total: Resources		10,589,832	9,942,700		8,454,081		9,078,474	10,078,474	9,078,474

**PROGRAM BUDGET DETAIL—DISTRICT RETIREMENT FUND**

District Retirement Fund Requirements		PROGRAM BUDGET DETAIL JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
		Actual Expenditures	2009	2010	2010	2011	BUDGET		
		2007 - 2008	2008 - 2009	FTE	Budget	FTE	Proposed	Approved	Adopted
2710	Retirement Plan/Licensed								
	116 Early Retirement Pay	1,052,355	1,208,839		850,408		752,009	752,009	752,009
	139 Cell Phone Stipend		53						
	1XX Salaries Total:	1,052,355	1,208,892		850,408		752,009	752,009	752,009
	211 PERS Employers Contribution		1						
	220 Social Security Administration	49,365	65,687		45,000		31,000	31,000	31,000
	231 Worker's Compensation	-5	-19						
	232 State Unemployment Insurance	2	-7						
	243 Tax Sheltered Annuities		431						
	244 Insurance Benefits	2,315,547	2,296,176		2,204,814		2,165,221	2,165,221	2,165,221
	2XX Employee Benefits Total:	2,364,909	2,362,269		2,249,814		2,196,221	2,196,221	2,196,221
2710	Total: Retirement Plan/Licensed	3,417,264	3,571,161		3,100,222		2,948,230	2,948,230	2,948,230
2720	Retirement Plan/Administrators								
	116 Early Retirement Pay	142,146	125,260		98,153		77,438	77,438	77,438
	139 Cell Phone Stipend	53	18						
	1XX Salaries Total:	142,199	125,278		98,153		77,438	77,438	77,438
	220 Social Security Administration	5,605	5,157		4,907		3,100	3,100	3,100
	243 Tax Sheltered Annuities		100						
	244 Insurance Benefits	127,212	128,457		114,385		107,937	107,937	107,937
	2XX Employee Benefits Total:	132,817	133,714		119,292		111,037	111,037	111,037
2720	Total: Retirement Plan/Administrators	275,016	258,992		217,445		188,475	188,475	188,475
2730	Retirement Plan/Classified								
	116 Early Retirement Pay	9,532	1,586		8,000		8,000	8,000	8,000
	1XX Salaries Total:	9,532	1,586		8,000		8,000	8,000	8,000
	211 PERS Employers Contribution	768							
	214 PERS Debt Service Charge	189							
	220 Social Security Administration	802	136		500		500	500	500
	231 Worker's Compensation	169	5						
	232 State Unemployment Insurance	20	1						
	243 Tax Sheltered Annuities	13	20						
	244 Insurance Benefits	155,175	180,959		175,000		192,483	192,483	192,483
	2XX Employee Benefits Total:	157,136	181,121		175,500		192,983	192,983	192,983
2730	Total: Retirement Plan/Classified	166,668	182,707		183,500		200,983	200,983	200,983
5200	Interfund Transfers								
	710 Fund Modifications				1,000		1,000	1,000	1,000
	7XX Transfers Total:				1,000		1,000	1,000	1,000



**PROGRAM BUDGET DETAIL—DISTRICT RETIREMENT FUND**

District Retirement Fund Requirements	P R O G R A M B U D G E T D E T A I L JULY 1, 2010 TO JUNE 30, 2011				EUGENE SCHOOL DISTRICT 4J			
	Actual Expenditures 2007 - 2008	2008 - 2009	2009 - 2010 FTE Budget	2010 - 2011 FTE Proposed	BUDGET Approved	Adopted		
5200 Total: Interfund Transfers			1,000	1,000	1,000	1,000		
6110 Contingency Fund								
810 Planned Reserve			500,000	750,000	750,000	750,000		
8XX Planned Reserve Total:			500,000	750,000	750,000	750,000		
6110 Total: Contingency Fund			500,000	750,000	750,000	750,000		
6112 Contingency PERS Reserve								
810 Planned Reserve			2,513,222	3,513,222	3,513,222	3,513,222		
8XX Maintenance Supplies Total:			2,513,222	3,513,222	3,513,222	3,513,222		
6112 Total: Contingency PERS Reserve			2,513,222	3,513,222	3,513,222	3,513,222		
7000 Reserves And Fund Balances								
820 Unapp.Ending Fund Bal.	6,730,884	5,929,840	1,938,692	1,476,564	2,476,564	1,476,564		
8XX Unapp.Ending Fund Bal. Total:	6,730,884	5,929,840	1,938,692	1,476,564	2,476,564	1,476,564		
7000 Total: Reserves And Fund Balances	6,730,884	5,929,840	1,938,692	1,476,564	2,476,564	1,476,564		
Total: Requirements	10,589,832	9,942,700	8,454,081	9,078,474	10,078,474	9,078,474		

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# **APPENDICES**

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## APPENDIX A – LICENSED POSITIONS

### LICENSED POSITIONS Budgeted Under Object 111

General Fund	Function	Number of FTE	Salary Cost by Function
	1111 CLASSROOM TEACHERS, K-3	195.603	\$ 10,943,594
	1112/1113 CLASSROOM TEACHERS, 4-5	94.607	5,337,375
	1121 CLASSROOM TEACHERS	147.161	8,327,289
	1131 CLASSROOM TEACHERS	199.764	11,760,367
	1132 HIGH SCHOOL EXTRA-CURRICULAR	5.430	332,668
	1210 TALANTED AND GIFTED	0.750	47,343
	1220 SPECIAL EDUCATION TEACHERS	6.300	304,708
	1229 SPECIAL EDUCATION TEACHERS	3.000	186,948
	1250 SPECIAL EDUCATION TEACHERS	60.730	3,331,707
	1260 SPECIAL EDUCATION TEACHERS	1.200	71,428
	1280 ALTERNATIVE EDUCATION TEACHERS	9.857	599,162
	1291 ENGLISH-LANGUAGE TEACHERS	14.367	832,016
	1294 HOME INSTRUCTION	0.500	30,278
	2110 SOCIAL WORKERS	4.600	243,331
	2122 COUNSELORS	21.970	1,250,162
	2129 OTHER GUIDANCE SERVICES	2.110	115,174
	2131 NURSES	9.600	569,480
	2143 SCHOOL PSYCHOLOGISTS	13.100	802,746
	2152 SPEECH SPECIALIST	14.060	787,076
	2169 MISCELLANEOUS SUPPORT OF EDUCATIONAL SERVICES	5.131	310,265
	2211 TEACHER ON SPECIAL ASSIGNMENT	3.503	206,531
	2214 MULTICULTURAL EDUCATION (MSAN)	0.250	13,646
	2219 TEACHER ON SPECIAL ASSIGNMENT	0.450	29,652
	2222 MEDIA SPECIALISTS	4.695	271,340
	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0.200	12,175
	2321 MINORITY COMMUNITY LIAISON	0.050	3,393
	<b>Total-General Fund</b>	<u>818.988</u>	<u>\$ 46,719,854</u>
<b>Other Funds</b>			
<b>Insurance Reserve Fund</b>			
	2641 BENEFITS COORDINATOR	1.000	\$ 67,880
	<b>Total-Insurance Reserve Fund</b>	<u>1.000</u>	<u>\$ 67,880</u>
	<b>TOTAL-Funds Other Than General Funds</b>	<u>1.000</u>	<u>\$ 67,880</u>
	<b>TOTAL CERTIFIED-ALL FUNDS</b>	<u>819.988</u>	<u>\$ 46,787,734 *</u>

\* Positions budgeted in the Federal, State and Local Programs fund are not included.

Does not include 7.82 licensed FTE from targeted funding that was added in the adopted budget.

## APPENDIX B – LICENSED PROFESSIONAL SALARY PLAN

### LICENSED PROFESSIONAL SALARY PLAN

Effective July 1, 2010 and ending June 30, 2011

185 Days

Level	Bachelors	Bachelors +23	Bachelors +45	Bachelors +60 Masters	Bachelors +83 B+68 w/ Masters Masters +23	Bachelors +105 B+90 w/ Masters Masters +45	Doctorate Masters +90
1	33,875	35,128	36,428	37,776	39,174	40,623	42,126
2	34,502	35,779	37,103	38,476	39,900	41,376	42,907
3	35,779	37,103	38,476	39,900	41,376	42,907	44,495
4	37,103	38,476	39,900	41,376	42,907	44,495	46,141
5	38,476	39,900	41,376	42,907	44,495	46,141	47,848
6	39,900	41,376	42,907	44,495	46,141	47,848	49,618
7	41,376	42,907	44,495	46,141	47,848	49,618	51,454
8	42,907	44,495	46,141	47,848	49,618	51,454	53,358
9*	44,495	46,141	47,848	49,618	51,454	53,358	55,332
10	46,141	47,848	49,618	51,454	53,358	55,332	57,379
11	47,848	49,618	51,454	53,358	55,332	57,379	59,502
12	49,618	51,454	53,358	55,332	57,379	59,502	61,704
13	51,454	53,358	55,332	57,379	59,502	61,704	63,987
Longevity (16)	53,358	55,332	57,379	59,502	61,704	63,987	66,355
Longevity (16+)						66,123	68,570
Longevity (17)						67,098	69,581

Step 2 is 1.85% higher than Step 1 of the column, representing the difference of one half step.

Longevity Step (16) pay is 3.7% greater than Step 13 of the column.

Longevity Step (16+) pay is 1.5% greater than Longevity Step 16 of the column.

Longevity Step (17) pay is 1.5% greater than Longevity (16+) of the column.

The 2010-11 Salary Plan is 1.0% higher than the 2009-10 Salary Plan. The total number of days is decreased from 192 to 185 due to revenue shortfalls.

\*Highest entry level

## APPENDIX C – CLASSIFIED POSITIONS

### CLASSIFIED POSITIONS

(Includes positions budgeted in object 112: professional and other classified)

General Fund Direct Classroom Services	Function	Position	FTE	Salary Cost by Function
	1111	DEPARTMENT ASSISTANT	1.000	\$ 23,163
		DEPARTMENT SECRETARY	0.125	3,312
		ELEMENTARY SCHL ASST	1.070	24,382
		INST ASST BILINGUAL	5.896	152,388
		INST ASST KINDER	8.337	214,943
		INST ASST REG EDUC PROGRAM	7.396	192,703
		INSTRUCTIONAL ASSISTANT	13.493	351,253
		LIBRARY IMC ASST	0.375	9,551
		OFFICE SUPPORT BICULT/BILINGUAL	0.500	14,593
		TECHNOLOGY SUPPORT SPEC II	2.220	69,782
	1112	ELEMENTARY SCHL ASST	0.304	6,124
		INST ASST REG EDUC PROGRAM	2.272	61,066
		INSTRUCTIONAL ASSISTANT	0.258	6,359
	1121	ATTENDANCE CLERK-MS	1.500	35,680
		DEPARTMENT ASSISTANT	0.639	16,344
		INST ASST BILINGUAL	0.250	7,148
		INSTRUCTIONAL ASSISTANT	3.890	99,627
		STUDENT SUPERVISION ASST	0.187	3,953
	1131	CAREER CENTER ASSISTANT	1.250	36,116
		DEPARTMENT ASSISTANT	0.406	10,474
		GENERAL SERVICES ASST	0.527	13,176
		INST ASST DAY CARE PROGRAM	2.225	54,220
		INSTRUCTIONAL ASSISTANT	1.087	28,538
		PROGRAM COORD ASSISTANT	0.500	15,438
		PROGRAM COORDINATOR	1.000	30,682
		REGISTRAR	1.000	43,356
		TECHNOLOGY SUPPORT SPEC I	0.357	12,439
		VOC TRAINING ASSISTANT	2.102	65,727
	1220	DEPARTMENT SECRETARY	0.938	29,279
		INST ASST 1:1	18.687	464,814
		INST ASST-COGNITIVE	6.000	162,410
		INSTRUCTION ASSISTANT (AUTISM)	24.215	614,103
	1220	INSTRUCTIONAL ASSISTANT	0.750	18,463
		PROGRAM COORD ASSISTANT	1.000	25,096
	1229	SOCIAL SKILL SPECIALIST	2.000	62,397

**APPENDIX C – CLASSIFIED POSITIONS**

	<b>Function</b>	<b>Position</b>	<b>FTE</b>	<b>Salary Cost by Function</b>
<b>Direct Classroom Services–continued</b>				
	1250	INST ASST SPEC ED (BEHAVIOR)	8.359	222,413
		INST ASST-COGNITIVE	14.621	393,491
		INSTRUCTIONAL ASSISTANT	18.460	495,359
		PROGRAM COORD ASSISTANT	0.750	23,066
		VOC TRAINING ASSISTANT	1.750	53,123
	1280	DEPARTMENT ASSISTANT	0.350	8,862
		INSTRUCTIONAL ASSISTANT	0.125	3,023
		PROGRAM COORD ASSISTANT	0.472	16,030
		RECORDS & SCHEDULING ASST	0.439	13,959
	1291	HUMAN SERVICES COORDINATOR	0.500	14,893
		INST ASST BILINGUAL	1.000	27,973
		INSTRUCTIONAL ASSISTANT	2.110	59,067
		PROGRAM COORD ASSISTANT	1.000	33,927
			<u>163.692</u>	<u>\$ 4,344,285</u>
<b>Subtotal–Direct Classroom Services</b>				
<b>Classroom Support Services</b>				
	2115	DEPARTMENT ASSISTANT	0.219	\$ 5,572
		INST ASST KINDER	0.063	1,537
		SCHOOL CROSSING GUARD	1.375	27,284
		STUDENT SUPERVISION	0.300	6,737
		STUDENT SUPERVISION ASST	7.591	168,552
	2122	CAREER CENTER ASSISTANT	0.230	6,581
	2131	DEPARTMENT SECRETARY	1.000	28,654
		HEALTH SERVICES ASSISTANT	5.400	149,478
	2190	ADMINISTRATIVE ASSISTANT	1.000	37,548
		DEPARTMENT SECRETARY	1.000	35,988
		ESS RECORDS SPECIALIST	1.000	47,465
		FINANCIAL MGMT ANALYST II	1.000	74,538 Admin Grade 4
		PROGRAM COORD ASSISTANT	1.500	50,829
		TECHNOLOGY SUPPORT SPEC I	0.350	11,429
		TECHNOLOGY SUPPORT SPEC II	1.000	41,859
	2211	ADMINISTRATIVE ASSISTANT	2.000	77,079
		EXECUTIVE ASST TO DEPUTY	1.000	58,159 Admin Grade 2
		FINANCIAL MGMT ANALYST I	0.500	31,126 Admin Grade 3
		GRANT WRITER ANALYST	0.450	32,200 Admin Grade 6
		HUMAN SERVICES COORDINATOR	0.750	21,792
		INSTRUCTIONAL ANALYST	1.000	53,778 Admin Grade 3
		INSTRUCTIONAL ASSISTANT	0.125	3,480
		PROGRAM COORD ASSISTANT	1.575	53,552
		RESEARCH AND EVALUATION ASST	1.000	38,497
		RESEARCH AND OPERATIONS ASST	1.000	66,349 Admin Grade 4
		TECHNOLOGY SUPPORT SPEC II	1.000	35,584



**APPENDIX C – CLASSIFIED POSITIONS**

	Function	Position	FTE	Salary Cost by Function
<b>Classroom Support Services–continued</b>				
	2222	AV/TEXTBOOK SPECIALIST	3.190	93,396
		LIBRARY IMC ASST	3.562	86,209
		LIBRARY SPECIALIST	0.895	23,203
	2411	ATTENDANCE CLERK	3.130	101,297
		ATTENDANCE CLERK-MS	5.250	143,149
		DEPARTMENT ASSISTANT	5.925	149,766
		DEPARTMENT SECRETARY	6.406	211,531
		ELEMENTARY SCHL ASST	1.438	33,184
		FINANCE CLERK	4.000	164,524
		GENERAL SERVICES ASST	1.000	29,553
		HIGH SCHOOL SECRETARY	7.000	270,724
		INSTRUCTIONAL ASSISTANT	0.242	6,726
		MIDDLE SCHOOL SECRETARY	8.000	289,866
		OPP CTR RECORDS CLERK	1.000	23,017
		RECORDS & SCHEDULING ASST	8.583	272,266
		REGISTRAR	2.000	79,078
		SCHOOL VOLUNTEER COORDINATOR	0.283	5,577
		SECRETARY	21.125	735,231
		TECHNOLOGY SUPPORT SPEC I	0.750	26,389
		TECHNOLOGY SUPPORT SPEC II	1.100	33,088
	2665	TECHNOLOGY SUPPORT SPEC I	1.812	59,947
		TECHNOLOGY SUPPORT SPEC II	7.187	233,657
	3320	FACILITIES COORDINATOR	1.000	30,030
		RECREATION ACTIVITY COORD	1.000	38,318
		<b>Subtotal–Classroom Support Services</b>	<b>129.306</b>	<b>\$ 4,305,373</b>
<b>Building Support Services</b>				
	2541	ADMINISTRATIVE ASSISTANT	3.000	\$ 130,070
		ENGINEER	0.500	37,312 Admin Grade 8
	2542	CARPENTER	3.000	108,391
		ELECTRICIAN	2.000	103,502
		ELECTRICIAN SPECIALIST	1.500	94,810
		ELECTRONIC TECH SPECIALIST	1.000	52,927
		ELECTRONICS TECHNICIAN	1.000	45,377
		FLOOR COVERING SPECIALIST	1.000	43,356
		HEATING TECHNICIAN	2.000	72,349
		HVAC REFRIG TECH III	2.000	95,897
		HVAC REFRIG TECH IV	1.000	53,274

**APPENDIX C – CLASSIFIED POSITIONS**

	<b>Function</b>	<b>Position</b>	<b>FTE</b>	<b>Salary Cost by Function</b>
<b>Building Support Services--continued</b>				
	2542	LOCKSMITH SPECIALIST	1.000	50,196
		LOCKSMITH TRAINEE	1.000	43,356
		MAINTENANCE WORKER II	4.000	151,953
		MAINTENANCE WORKER III	1.000	39,184
		PAINTER	1.000	37,120
		PLUMBER	1.000	47,658
		PLUMBER SPECIALIST	1.000	52,927
		SENIOR ROOFER	1.000	38,669
	2543	EQUIPMENT OPERATOR	1.000	36,044
		GROUNDS SPECIALIST IPM	1.000	36,044
		IRRIGATION SPECIALIST	1.000	34,947
		SENIOR GROUNDSKEEPER	7.000	231,628
	2546	SAFETY SPECIALIST	1.000	50,765
	2548	CUSTODIAL MAINT COORD I	20.870	694,040
		CUSTODIAL MAINT COORD II	8.000	281,988
		CUSTODIAL STAFF ASSISTANT	1.000	36,732
		CUSTODIAL TECHNICIAN	3.375	104,412
		CUSTODIAN	56.975	1,495,942
		LEAD CUSTODIAN	4.000	129,896
	2549	FLEET MECHANIC II	1.000	47,658
	2551	GENERAL LABORER	0.400	9,539
	2552	ASST DISPATCHER/ACCT CLER	2.000	63,601
		BUS AIDE SPECIAL ED	7.900	159,045
		BUS DRIVER	63.210	1,453,939
		BUS DRIVER SPECIALIST	4.400	112,720
		DISPATCH INFO COORDINATOR	2.375	76,711
	2552	DRIVER DEVELOPMENT COORDINATOR	1.000	45,377
		DRIVER TRAINER	1.200	46,888
		ROUTE PLANNING COORD	1.000	43,356
		TRANSPORTATION DISPATCHER	1.000	43,356
	2554	ACCOUNTING CLERK II	0.750	29,001
		FLEET MECHANIC II	4.000	184,287
		FLEET SERVICES TECHNICIAN	0.500	11,894
		PARTS SPECIALIST	1.000	40,302
	2575	BUYER	0.500	29,484
		PURCHASING ANALYST	1.000	66,349 Admin Grade 4
		WAREHOUSE OPS ASST	3.710	119,727

**APPENDIX C – CLASSIFIED POSITIONS**

	<b>Function</b>	<b>Position</b>	<b>FTE</b>	<b>Salary Cost by Function</b>	
<b>Building Support Services–continued</b>					
	2660	BUSINESS SYSTEMS SUPPORT	1.000	74,540	Admin Grade 6
		CATALOGING SPECIALIST	1.500	65,680	
		COMPUTER SYS SUPPORT TECH	1.000	44,583	
		DATA BASE ADMINISTRATOR	1.000	78,638	Admin Grade 7
		ELECTRONICS TECHNICIAN	1.000	41,399	
		MANAGEMENT ASSISTANT	1.000	42,346	
		NETWORK INFRASTRUCTURE SPECIALIST	1.000	74,540	Admin Grade 6
		NETWORK/SR ELECTRONICS SPECIALIST	1.000	48,195	
		PROGRAMMER ANALYST II	1.000	56,045	
		SENIOR APPLICATIONS DEVEL	1.000	67,610	Admin Grade 6
		SENIOR NETWORK ENGINEER	1.000	82,726	Admin Grade 8
		SENIOR PROGRAMMER ANALYST	1.000	58,260	
		SENIOR SECURITY ENGINEER	1.000	78,638	Admin Grade 7
		SENIOR SYSTEMS ADMINISTRA	1.000	70,989	Admin Grade 6
		TECHNOLOGY SUPPORT SPEC II	1.000	41,313	
		USER SERV SPECIALIST II	2.920	128,941	
			<u>249.585</u>	<u>\$ 8,068,443</u>	
<b>Subtotal–Building Support Services</b>					
<b>Central Support Services</b>					
	2321	DEPARTMENT ASSISTANT-BILINGUL	1.000	\$ 29,936	
		EXEC ASST TO SUPERINTENDENT	1.000	62,253	Admin Grade 3
		PARENT/FAMILY & COMMUNITY	1.000	82,726	Admin Grade 8
	2521	ACCOUNTING & BUSINESS SYS	1.000	50,196	
		ACCOUNTING CLERK II	2.375	80,699	
		ACCOUNTING CLERK III	2.750	111,234	
		FINANCIAL INFO SYS ANALYST	1.000	74,540	Admin Grade 6
		FINANCIAL MGMT ANALYST II	1.000	64,418	Admin Grade 4
		FINANCIAL MGMT ANALYST III	1.000	76,471	Admin Grade 6
		MANAGEMENT ASSISTANT	1.000	46,734	
		PAYROLL SPECIALIST	1.000	47,658	
	2630	COMMUNICATION COORDINATOR	1.000	57,952	Admin Grade 5
		MANAGEMENT ASSISTANT	1.000	47,658	
	2641	HR ASSISTANT I	1.000	34,345	
		HR ASSISTANT II	3.000	127,233	
		HR PROGRAM MANAGER	1.000	78,638	Admin Grade 7
		HUMAN RESOURCES SPECIALIST	2.000	85,788	
			<u>23.125</u>	<u>\$ 1,158,479</u>	
<b>Subtotal–Central Support Services</b>					
<b>TOTAL–GENERAL FUND</b>					
			<u>565.708</u>	<u>\$17,876,580</u>	

**APPENDIX C – CLASSIFIED POSITIONS**

	Function	Position	FTE	Salary Cost by Function	
<b>Other Funds</b>					
<b>Capital Projects Fund</b>					
	2540	ADMINISTRATIVE ASSISTANT	0.400	\$ 17,343	
		PROJECT MANAGER	0.600	52,092	Admin Grade 9
	2541	DESIGN & PLANNING ADMIN	1.000	78,787	Admin Grade 8
	2542	MAINTENANCE WORKER II	1.500	94,809	
		HVACII	1.000	43,400	
		MAINTENANCE WORKER III	2.000	78,368	
	2546	SAFETY SPECIALIST	1.000	50,765	
	2548	CUSTODIAN	2.000	58,372	
	4111	ADMINISTRATIVE ASSISTANT	0.600	26,013	
		ENGINEER	0.375	27,984	Admin Grade 8
		MANAGEMENT ASSISTANT	1.000	47,658	
		PROJECT MANAGER	1.400	121,548	Admin Grade 9
<b>Total–Capital Projects Fund</b>			<u>12.875</u>	<u>\$ 697,139</u>	
<b>Nutrition Services Fund</b>					
	2521	ACCOUNTING CLERK III	0.625	\$ 25,280	
	3100	ADMINISTRATIVE ASST-CATER	1.000	37,709	
		FOOD SERVICE ASST I	22.569	311,299	
		FOOD SERVICE ASST II	13.659	211,743	
		FOOD SERVICE COORD I	8.720	170,859	
		FOOD SERVICE COORD II	20.877	450,021	
		FOOD SERVICE TECHNICIAN	3.438	60,725	
		PRODUCTION COORDINATOR	1.000	26,472	
		PROGRAM ASSISTANT-FOOD SV	1.000	31,947	
		WAREHOUSE OPS ASST	1.290	39,007	
<b>Total–Nutrition Services Fund</b>			<u>74.178</u>	<u>\$ 1,365,062</u>	
<b>Insurance Reserve Fund</b>					
	2548	CUSTODIAN	0.250	6,516	
	2641	CLASSIFIED BENEFITS COORD	1.000	\$ 49,814	
		HR ASSISTANT II	2.000	84,865	
		HRIS BENEFITS MANAGER	1.000	66,349	Admin Grade 4
<b>Total–Insurance Reserve Fund</b>			<u>4.250</u>	<u>\$ 207,544</u>	
<b>TOTAL - ALL FUNDS OTHER THAN GENERAL FUNDS</b>			<u>91.303</u>	<u>\$ 2,269,745</u>	
<b>TOTAL CLASSIFIED–ALL FUNDS</b>			<u>657.011</u>	<u>\$ 20,146,325</u>	

Positions budgeted in the Federal, State and Local Programs fund are not included.

Does not include 15.45 classified FTE from targeted funding that was added in the adopted budget.

## CLASSIFIED PAY GRADE BY POSITION NAME

### CLASSIFIED PAY GRADE BY POSITION NAME

POSITION NAME	PAY GRADE	POSITION NAME	PAY GRADE	POSITION NAME	PAY GRADE
ACCOUNTING & BUSINESS SYS SPEC	14	FLEET MECHANIC II	13	MANAGEMENT ASSISTANT	13
ACCOUNTING CLERK II	9	FLEET SERVICES TECHNICIAN	7	MIDDLE SCHOOL SECRETARY	11
ACCOUNTING CLERK III	11	FLOOR COVERING SPECIALIST	11	NETWORK/SR ELECTRONICS SPEC	15
ADMINISTRATIVE ASSISTANT	11	FOOD SERVICE ASST I	A	OFFICE SUPPORT BICULT/BILINGUAL	9
ADMINISTRATIVE ASST-CATER	11	FOOD SERVICE ASST II	B	OPP CTR RECORDS CLERK	8
ASST DISPATCHER/ACCT CLERK	10	FOOD SERVICE COORD I	D	OSEA PRESIDENT	13
ATTENDANCE CLERK	10	FOOD SERVICE COORD II	E	PAINTER	8
ATTENDANCE CLERK-MS	8	FOOD SERVICE TECHNICIAN	C	PARTS SPECIALIST	13
AV/TEXTBOOK SPECIALIST	8	GENERAL LABORER	6	PAYROLL SPECIALIST	13
BUS AIDE SPECIAL ED	8	GENERAL SERVICES ASSISTANT	8	PLUMBER	13
BUS DRIVER	8	GROUNDS SPECIALIST IPM	8	PLUMBER SPECIALIST	15
BUS DRIVER SPECIALIST	9	HEALTH SERVICES ASSISTANT	9	PRODUCTION COORDINATOR	11
BUYER	18	HEATING TECHNICIAN	11	PROGRAM ASSISTANT-FOOD SVCS	10
CAREER CENTER ASSISTANT	9	HIGH SCHOOL SECRETARY	11	PROGRAM COORD ASSISTANT	10
CARPENTER	10	HR ASSISTANT I	9	PROGRAM COORDINATOR	12
CATALOGING SPECIALIST	11	HR ASSISTANT II	12	PROGRAMMER ANALYST II	16
CLASSIFIED BENEFITS COORD	A	HUMAN RESOURCES SPECIALIST	13	RECORDS & SCHEDULING ASST	10
COMPUTER SYS SUPPORT TECH	14	HUMAN SERVICES COORDINATOR	11	RECREATION ACTIVITY COORD	12
CUSTODIAL MAINT COORD I	7	HVAC REFRIG TECH II	13	REGISTRAR	11
CUSTODIAL MAINT COORD II	8	HVAC REFRIG TECH III	14	RESEARCH AND EVALUATION ASST	11
CUSTODIAL STAFF ASSISTANT	10	HVAC REFRIG TECH IV	15	ROUTE PLANNING COORD	11
CUSTODIAL TECHNICIAN	7	INST ASST 1:1	9	SAFETY SPECIALIST	15
CUSTODIAN	8	INST ASST BILINGUAL	9	SCHOOL CROSSING GUARD	5
DEPARTMENT ASSISTANT	9	INST ASST DAY CARE PROGRAM	8	SCHOOL VOLUNTEER COORD	7
DEPARTMENT ASSISTANT-BILINGUAL	7	INST ASST KINDER	9	SECRETARY	11
DEPARTMENT SECRETARY	10	INST ASST REG ED PROGRAM	9	SENIOR GROUNDSKEEPER	7
DISPATCH INFO COORD	9	INST ASST SPEC ED (BEHAVIORAL)	9	SENIOR PROGRAMMER ANALYST	17
DRIVER DEVELOPMENT COORD	12	INST ASST-COGNITIVE	9	SENIOR ROOFER	9
DRIVER TRAINER	10	INSTRUCTION ASSISTANT (AUTISTIC)	9	SOCIAL SKILL SPECIALIST	12
ELECTRICIAN	15	INSTRUCTIONAL ASSISTANT	12	STUDENT SUPERVISION ASST	7
ELECTRICIAN SPECIALIST	18	IRRIGATION SPECIALIST	10	TECHNOLOGY SUPPORT SPEC I	11
ELECTRONIC TECH SPECIALIST	15	LEAD CUSTODIAN	8	TECHNOLOGY SUPPORT SPEC II	13
ELECTRONICS TECHNICIAN	14	LIBRARY IMC ASST	9	TECHNOLOGY SUPPORT SPEC III	15
ELEMENTARY SCHL ASST	9	LIBRARY SPECIALIST	8	TRANSPORTATION DISPATCHER	11
EQUIPMENT OPERATOR	8	LOCKSMITH SPECIALIST	14	USER SERV SPECIALIST II	13
ESS RECORDS SPECIALIST	12	LOCKSMITH TRAINEE	11	VOC TRAINING ASSISTANT	11
FACILITIES COORDINATOR	11	MAINTENANCE WORKER II	11	WAREHOUSE OPS ASST	8
FINANCE CLERK	11	MAINTENANCE WORKER III	11		

## APPENDIX D – CLASSIFIED SALARY SCHEDULE

### 2010-11 CLASSIFIED SALARY SCHEDULE

Effective July 1, 2010 and ending June 30, 2011

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	Longevity
18	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.38	29.97
17	22.69	23.26	23.84	24.44	25.05	25.67	26.31	26.97	27.64	28.19
16	21.39	21.92	22.47	23.03	23.61	24.20	24.81	25.43	26.07	26.59
15	20.20	20.71	21.23	21.76	22.30	22.86	23.43	24.02	24.62	25.11
14	19.16	19.64	20.13	20.63	21.15	21.68	22.22	22.78	23.35	23.82
13	18.19	18.64	19.11	19.59	20.08	20.58	21.09	21.62	22.16	22.60
12	17.31	17.74	18.19	18.65	19.12	19.60	20.09	20.59	21.10	21.52
11	16.53	16.94	17.36	17.80	18.25	18.71	19.18	19.66	20.15	20.55
10	15.77	16.16	16.57	16.98	17.41	17.85	18.30	18.76	19.23	19.61
9	14.76	15.13	15.51	15.90	16.30	16.71	17.13	17.55	17.99	18.35
8	13.76	14.10	14.45	14.81	15.18	15.56	15.95	16.35	16.76	17.10
7	12.87	13.19	13.52	13.86	14.21	14.57	14.93	15.30	15.68	15.99
6	12.06	12.36	12.67	12.99	13.31	13.64	13.98	14.33	14.69	14.98
5	11.31	11.59	11.88	12.18	12.48	12.79	13.11	13.44	13.78	14.06
4	10.61	10.88	11.15	11.43	11.72	12.01	12.31	12.62	12.94	13.20
3	10.05	10.30	10.56	10.82	11.09	11.37	11.65	11.94	12.24	12.49
2	9.49	9.73	9.97	10.22	10.48	10.74	11.01	11.29	11.57	11.80
1	8.97	9.19	9.42	9.66	9.90	10.15	10.40	10.66	10.93	11.15

### 2010-11 FOOD SERVICE SALARY SCHEDULE

Effective July 1, 2010 and ending June 30, 2011

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	Longevity
G	16.53	16.94	17.36	17.80	18.25	18.71	19.18	19.66	20.15	20.55
F	15.77	16.16	16.57	16.98	17.41	17.85	18.30	18.76	19.23	19.61
E	12.57	12.88	13.20	13.53	13.87	14.22	14.58	14.94	15.31	15.62
D	11.76	12.05	12.35	12.66	12.98	13.30	13.64	13.98	14.33	14.62
C	10.24	10.50	10.76	11.03	11.31	11.59	11.88	12.18	12.48	12.73
B	9.00	9.23	9.46	9.70	9.94	10.19	10.44	10.70	10.97	11.19
A	8.59	8.80	9.02	9.25	9.48	9.72	9.96	10.21	10.47	10.68

These salary schedules are increased by 2.0% over the 2009-10 salary schedule.  
The Longevity step represents 2% over Step 9.

## APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS

### ADMINISTRATIVE AND SUPERVISORY POSITIONS

Budgeted under objects 113 and 114

General Fund	Function	Position	FTE	Salary Cost by Function	Pay Grade
<b>Classroom Support Services</b>					
	2190	ADMINISTRATOR ED SERVICES	3.02	\$ 270,716	11
		DIRECTOR ED SUPPORT SERVICES	0.65	71,081	15
	2211	ASST SUPERINTENDENT/CAO	1.00	124,780	
		DIRECTOR OF HIGH SCHOOL SERVICES	1.00	109,355	15
		DIRECTOR SCHOOL SERVICES	0.75	82,016	15
		HIGH SCHOOL SVCS ADM	1.00	93,529	11
		INSTRUCTION TECHNOLOGY COORD	0.51	45,796	10
		SECONDARY PRINCIPAL	0.20	21,870	13
	2411	ELEMENTARY PRINCIPAL	20.05	1,900,466	12
		SECONDARY ASST PRINCIPAL	14.00	1,173,208	10-11
		SECONDARY PRINCIPAL	14.00	1,416,554	13-14
<b>Subtotal–Classroom Support Services</b>			56.18	\$ 5,309,371	
<b>Building Support Services</b>					
	2541	CONSTRUCTION PROGRAM MANAGER	0.40	\$ 37,411	11
		CUSTODIAL SUPERVISOR	1.00	77,416	7
		DIRECTOR FACILITIES MGMT	0.60	65,613	15
		MECHANICAL DIVISION SUPERVISOR	1.00	77,416	7
	2551	DIRECTOR FACILITIES MGMT	0.20	21,870	15
		TRANSPORTATION MANAGER	1.00	89,507	10
	2552	TRANSPORTATION ASST	0.50	38,708	6
		TRANSPORTATION OPS & CLAS	1.00	69,348	7
	2554	TRANSPORTATION ASST	0.50	38,708	6
	2575	WAREHOUSE SUPERVISOR	0.50	30,643	3
	2660	DIRECTOR CIS	1.00	109,355	15
		INFORMATION SYSTEMS MANAGER	1.00	93,529	11
		NETWORK SERVICES MANAGER	1.00	93,529	11
		TSS SUPERVISOR	1.00	63,390	6
<b>Subtotal–Building Support Services</b>			10.70	\$ 906,443	
<b>Central Support Services</b>					
	2321	SUPERINTENDENT	1.00	\$ 151,996	
	2521	CHIEF FINANCIAL OFFICER	1.00	109,355	15
		FINANCIAL ANALYSIS & BUDGET MGR.	1.00	89,507	10
		FINANCIAL OPS & REPORTING	1.00	89,507	10
		PAYROLL ACCOUNTS PAYABLE SUPV	1.00	69,347	5
	2630	CHIEF OF STAFF/COMMUNICATIONS DIR.	1.00	109,355	15

**APPENDIX E – ADMINISTRATIVE AND SUPERVISORY POSITIONS**

	Function	Position	FTE	Salary Cost by Function	Pay Grade
<b>Central Support Services--continued</b>					
	2641	ASSOCIATE DIRECTOR-HR	1.00	101,598	13
		DIRECTOR HUMAN RESOURCES	1.00	104,147	15
		HUMAN RESOURCES ADM	1.00	97,566	12
		HR OPERATIONS SUPV	1.00	69,347	5
<b>Subtotal--Central Support Services</b>			<u>10.00</u>	<u>\$ 991,725</u>	
<b>TOTAL--GENERAL FUND</b>			<u>76.88</u>	<u>\$ 7,207,539</u>	
<b>Other Funds</b>					
<b>Capital Projects Fund</b>					
	2541	PREVENTIVE MAINT PROG SUPV	1.00	\$ 69,886	5
	4111	CONSTRUCTION PROGRAM MANAGER	0.60	56,116	11
		DIRECTOR FACILITIES MGMT	0.20	21,870	15
<b>Total Capital Projects Funds</b>			<u>1.80</u>	<u>\$ 147,872</u>	
<b>Food Service Fund</b>					
	3100	WAREHOUSE SUPERVISOR	0.50	\$ 30,643	3
<b>Total Food Service Fund</b>			<u>0.50</u>	<u>\$ 30,643</u>	
<b>Insurance Reserve Fund</b>					
	2641	RISK MANAGER	1.00	\$ 85,472	9
<b>Total Insurance Reserve Fund</b>			<u>1.00</u>	<u>\$ 85,472</u>	
<b>TOTAL--FUNDS OTHER THAN GENERAL FUND</b>			<u>3.30</u>	<u>\$ 263,987</u>	
<b>TOTAL ADMINISTRATIVE &amp; SUPERVISORY--ALL FUNDS</b>			<u>80.18</u>	<u>\$ 7,471,526</u>	

Positions budgeted in the Federal, State and Local Programs fund are not included.



***APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES***

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**Elementary Principals (215 Day) Schedule**  
Effective July 1, 2010 and ending June 30, 2011

<b>Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 6+</b>
<b>12</b>	70,688	72,455	76,078	79,881	83,876	88,070	90,218

The 2010-11 Salary Plan is 1.0% higher than the 2009-10 Salary Plan. The total number of days is decreased from 224 to 215 due to revenue shortfalls.

**APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES**

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**11 Month (217 Day) Schedule**  
Effective July 1, 2010 and ending June 30, 2011

<b>Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 6+</b>
<b>1</b>	38,290	39,247	41,210	43,270	45,434	47,706	48,869
<b>2</b>	41,190	42,220	44,331	46,548	48,876	51,320	52,571
<b>3</b>	44,089	45,191	47,450	49,823	52,314	54,930	56,270
<b>4</b>	46,990	48,165	50,574	53,102	55,757	58,545	59,973
<b>5</b>	49,887	51,134	53,691	56,375	59,194	62,154	63,670
<b>6</b>	52,788	54,108	56,813	59,653	62,636	65,767	67,371
<b>7</b>	55,689	57,081	59,935	62,932	66,079	69,382	71,075
<b>8</b>	58,588	60,053	63,055	66,208	69,519	72,994	74,775
<b>9</b>	61,486	63,023	66,174	69,483	72,956	76,604	78,473
<b>10</b>	64,387	65,997	69,296	72,761	76,398	80,219	82,175
<b>11</b>	67,289	68,971	72,419	76,041	79,842	83,835	85,880
<b>12</b>	70,188	71,943	75,539	79,317	83,282	87,447	89,580
<b>13</b>	74,047	75,898	79,693	83,677	87,861	92,254	94,504

The 2010-11 Salary Plan is 1.0% higher than the 2009-10 Salary Plan. The total number of days is decreased from 226 to 217 due to revenue shortfalls.

**APPENDIX F – ADMINISTRATIVE, SUPERVISORY AND PROFESSIONAL SALARY SCHEDULES**

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**12 Month (252 Day) Schedule**  
Effective July 1, 2010 and ending June 30, 2011

<b>Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 6+</b>
<b>1</b>	40,107	41,110	43,165	45,323	47,590	49,969	51,188
<b>2</b>	43,145	44,224	46,435	48,756	51,194	53,753	55,064
<b>3</b>	46,180	47,335	49,701	52,186	54,795	57,535	58,939
<b>4</b>	49,220	50,451	52,973	55,622	58,402	61,323	62,818
<b>5</b>	52,256	53,562	56,241	59,052	62,005	65,106	66,694
<b>6</b>	55,295	56,677	59,512	62,487	65,611	68,892	70,573
<b>7</b>	58,334	59,792	62,782	65,922	69,218	72,680	74,452
<b>8</b>	61,369	62,903	66,048	69,350	72,818	76,459	78,324
<b>9</b>	64,406	66,016	69,317	72,782	76,421	80,242	82,199
<b>10</b>	67,446	69,132	72,588	76,218	80,029	84,031	86,080
<b>11</b>	70,478	72,240	75,852	79,645	83,627	87,808	89,949
<b>12</b>	73,518	75,356	79,124	83,080	87,235	91,596	93,830
<b>13</b>	76,557	78,471	82,395	86,514	90,840	95,381	97,708
<b>14</b>	80,001	82,001	86,101	90,406	94,926	99,673	102,104
<b>with 3% stipend</b>	82,401	84,461	88,684	93,118	97,774	102,663	105,167

The 2010-11 Salary Plan is 1.0% higher than the 2009-10 Salary Plan. The total number of days is decreased from 261 to 252 due to revenue shortfalls.

## APPENDIX G – GLOSSARY

### A

#### **ACCOUNTING SYSTEM**

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

#### **ACCRUAL BASIS**

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

#### **ACTIVITY**

A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

#### **ACHIEVEMENT GAP**

A persistent and significant disparity in educational achievement and attainment among groups of students as determined by a standardized measure.

#### **ADEQUATE YEARLY PROGRESS (AYP)**

The minimum level of improvement that school districts and schools must achieve each year as determined under the *No Child Left Behind Act*.

#### **ADM**

Average daily membership is the year-to-date average of daily student enrollment.

#### **ADM<sub>w</sub>**

Average daily membership of daily student enrollment increased by a variety of weighting factors. For example, each student qualifying for special education services is given one additional weight and counted as 2.0 full-time equivalents (FTE) for funding purposes.

#### **ADOPTED BUDGET**

The financial plan adopted by the school board which forms a basis for expenditure appropriations.

#### **AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)**

Federal economic stimulus funding distributed on a one-time basis to states, local educational agencies and other entities to avoid layoffs, create and save jobs and improve student achievement. Three major components are the State Fiscal Stabilization Fund; Title I, Part A, of the Elementary and Secondary Education Act, and the Individuals with Disabilities Education Act (IDEA), Part B.

#### **APPROPRIATION**

A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

#### **ASSESSED VALUE (AV)**

The portion of value of real or personal property that is taxable; the lesser of the property's real market value or the constitutional value limit. The value limit may

increase 3% annually unless qualifying improvements or changes are made to the property. See "Measure 50."

#### **ASSESSMENT**

A method to measure what students are learning (i.e., testing).

#### **ASSETS**

Resources, owned or held by a government, which have monetary value.

### B

#### **BALANCED BUDGET**

Projected resources equal projected requirements within each fund.

#### **BEGINNING FUND BALANCE**

Funds carried forward from the current fiscal year into the next budgeted fiscal year, that become a resource to support the appropriations for the next budgeted fiscal year.

#### **BOND or BOND ISSUE**

A certificate of debt guaranteeing payment of the original investment plus interest on specific dates. Bonds are typically used by governments to pay for large public projects like new schools.

#### **BUDGET**

A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the School Board.

**BUDGET COMMITTEE**

Fiscal planning board of a local government or district, consisting of the governing body (school board) plus an equal number of legal voters from the district, who are appointed by the governing body (*Oregon Revised Statutes, 294.336*).

**BUDGET DOCUMENT**

The instrument used by the budget-making authority to present a comprehensive financial plan to the School Board, which is the appropriating body. The budget document contains a message from the superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

**BUDGETARY CONTROL**

The management of the district, in accordance with an approved budget, for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**C**

**CAPITAL BUDGET**

A plan of proposed capital projects for the coming year and the means for financing them.

**CAPITAL OUTLAY**

Expenditures that result in the acquisition of or addition to fixed assets.

**CASH BASIS**

The basis of accounting under which transactions are recognized only when cash changes hands.

**CITY LEVY**

A four-year local option tax levy approved by residents of the City of Eugene for youth cultural and recreational services. The levy expired in 2006-07. Ninety-three percent of the levy was distributed to the two school districts within the City limits (Eugene and Bethel). The distribution was based on assessed value, that is, the portion of city assessed value within each district. Services funded from the levy included elementary music and P.E., counselors, nurses and media specialists at all levels, secondary athletics and activities, and the custodial and maintenance services that support these activities. The general fund has absorbed the cost of those services beginning in 2007-08.

**CLASSIFIED EMPLOYEES**

Support staff, including instructional assistants, clerical staff, bus drivers, custodians, maintenance and food service staff.

**CONTINGENCY**

An amount budgeted each year for unforeseen expenditures. Board policy recommends a general fund operating contingency of 2% of expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**CURRENT RESOURCES**

Resources available to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

**D**

**DEBT SERVICE**

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

**DEFICIT**

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

**E**

**EDUCATION STABILITY FUND**

Established in 2002 by constitutional amendment and funded with 15% of lottery earnings. Has similar triggers to access as Rainy Day Fund but no two thirds cap on withdrawals. Limited to 5% of state general fund revenues collected in the prior biennium. Tapped for K-12 support in 2001-03, 2003-05 and 2007-09.

## APPENDIX G — GLOSSARY

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### **ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA)**

Federal statute originated in 1965 and currently authorized under the No Child Left Behind Act. Represents the largest source of federal support for K-12 education and focuses resources on the neediest students and schools. Includes Title 1 funding for economically disadvantaged students at risk of falling behind.

### **ESSENTIAL BUDGET LEVEL (EBL)**

Amount calculated by the Legislative Revenue Office prior to each biennial legislative session to project the state budget level required to continue current service levels.

### **EEA**

Eugene Education Association, an employee group representing licensed employees.

### **ENDING FUND BALANCE**

The difference between a fund's resources and requirements at year end.

### **EQUALIZATION**

A method for allocating local and state funds for schools adopted by the 1991 Oregon Legislature and modified slightly since then. The purpose of equalization is to ensure that students in all of Oregon's districts are treated more or less equally in terms of how state and local resources are allocated. Equalization is implemented through the State School Fund formula which allocates local and state funds on a weighted per student basis.

### **ELL**

The English Language Learner program provides educational support to students who

do not meet a minimal English language proficiency standard.

### **EXPENDITURES**

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

## **F**

### **FEDERAL ECONOMIC STIMULUS**

Temporary funding from the federal government for 2008-09, 2009-10 and 2010-11 to support economic recovery nationwide. Also known as the American Recovery and Reinvestment Act of 2009 (ARRA).

### **FTE**

Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

### **FISCAL YEAR**

A 12-month period that determines the time frame for financial reporting, budgeting and accounting. For District 4J, the fiscal year is July 1 through June 30.

### **FIXED ASSETS**

Asset of a long term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

### **FIXED COST**

A cost such as rent that does not change with increases or decreases in the amount of services provided.

### **FUNCTION**

Expenditure classification identifying the activity or principal purpose for which an expenditure is made.

### **FUND**

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **FUND STRUCTURE**

The district budgets its resources in nine funds—four major governmental funds, four non-major governmental funds, and one proprietary—or internal service—fund. The funds are:

#### *Major Governmental Funds*

- General
- Debt Service
- Capital Projects
- Federal, State and Local Programs

#### *Non-major Governmental Funds (Special Revenue)*

- Nutrition Services
- Student Body
- District Retirement
- Fleet and Equipment

#### *Proprietary (Internal Service)*

- Insurance Reserve

## **G**

### **GENERAL FUND**

The fund used to account for district operations except those required to be accounted for in another fund.

### **GENERAL OBLIGATION (G.O.) BOND**

A bond that is secured by the pledge of a government's "full faith and credit." General obligation bonds issued by a jurisdiction are secured by the jurisdiction's ad valorem taxing power which is typically not subject to a constitutional limitation on the tax rate.

## **H**

### **HIGH COST DISABILITY GRANT**

State School Fund allocation to reimburse school districts for expenditures above \$30,000 per student for high cost special education students.

## **I**

### **IDEA**

The Individuals with Disabilities Education Act is federal legislation which requires local districts to provide free and appropriate education in the least restrictive environment to students with disabilities. Allocations for 2009-10 and 2010-11 are increased with federal funding under the American Recovery and Reinvestment Act of 2009 (ARRA).

### **IEP (Individualized Education Program)**

A written statement of an educational program for a student receiving special education services. An IEP is required for each student receiving such services.

## **INDIRECT COST**

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

## **INTERNAL SERVICE FUND**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

## **K**

### **KRVM**

District 4J's radio station which provides career education in communications media and broadcasts school district activities.

## **L**

### **LIABILITIES**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

### **LICENSED EMPLOYEES**

Includes teachers, counselors, media specialist, psychologists, social workers, nurse, athletic trainers, occupational, speech, and physical therapists.

### **LOCAL OPTION**

A tax levy approved by the 1999 Legislature to allow school districts to raise additional funds for operations or capital needs. Funds are excluded from the State School Fund formula.

## **M**

### **MEASURE 5**

Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

### **MEASURE 47**

Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

### **MEASURE 50**

Initiative referred by legislature and approved by voters to clarify and implement Measure 47. Measure 50 set the assessed value for each property and limited future annual growth to 3%, with exceptions. Under Measure 50, assessed value cannot exceed real market value. Prior to Measure 50, property was assessed at real market value. Also imposed "double majority" requirement of 50% voter turnout and majority affirmative vote at all elections except November general elections (even-numbered years). ("Double majority" requirement overturned by Measure 56 in 2009. See below.)

### **MEASURE 56**

State ballot measure referred by the Legislature to remove the "double majority" requirement for approval of local property tax measures from all May and November elections. Approved by voters in November 2008.

**MEASURES 66 and 67**

Citizen tax referenda for voters to affirm two tax increases approved by the 2009 legislature. Measure 66 increased personal income tax rates for high-income individuals, and Measure 67 increased corporate taxes by raising the \$10 corporate minimum tax to \$150, raising the corporate profits tax, and increasing certain business filing fees. Approved January 2010.

**MODIFIED ACCRUAL BASIS**

Basis of accounting used for all governmental funds. Revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

**N**

**NO CHILD LEFT BEHIND ACT (NCLB)**

The most recent authorization of the Elementary and Secondary Education Act (ESEA), the principal federal law affecting K–12 education. A number of federal entitlement programs (Title I–V) have been grouped together under this program name.

**O**

**OREGON ASSESSMENT OF KNOWLEDGE AND SKILLS (OAKS)**

State assessment testing of student achievement in the areas of reading, math, writing and science for students in grades 3 through 12.

**OSEA**

Oregon School Employees Association, the employee group representing classified staff.

**OBJECT**

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, materials, and supplies.

**OPERATING BUDGET**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of an annual operating budget is required by state law.

**OREGON EDUCATIONAL ACT FOR THE 21<sup>ST</sup> CENTURY**

A sweeping school improvement effort initiated in 1991, calling for increased academic standards, student achievement and accountability through benchmark testing and public/parent involvement and reporting of progress.

**P**

**PAYROLL COSTS**

Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are group health insurance; contributions to public employees retirement system (PERS); social security (FICA); workers’ compensation; and unemployment insurance.

**PERS (Public Employees Retirement System)**

This system covers employees hired prior to August 29, 2003. Employees hired since that date are covered by the Oregon Public Service Retirement Plan (OPSRP).

**Q**

**QUALITY EDUCATION MODEL (QEM)**

A model, developed by the legislative Council on the Quality Education Model and refined by the Oregon Quality Education Commission, specifies what constitutes adequate funding and services for elementary, middle and high school students.

**R**

**RAINY DAY FUND**

Established by the 2007 legislature and built by moving funds from the state ending fund balance at the end of each biennium. Withdrawals require one of three conditions to be met plus three fifths vote of legislature. Conditions are decline in employment, projected budgetary shortfall, and declaration of state of emergency. Withdrawals are limited to two thirds of balance at beginning of biennium.

**REAL MARKET VALUE (RMV)**

Defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller as of the assessment date for the tax year.



**REQUIREMENT**

An expenditure or net decrease to a fund's resources.

**RESERVE FUND**

Established to accumulate money from one fiscal year to another for a specific purpose.

**RESOURCES**

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

**REVENUES**

Monies received or anticipated by a local government from either tax or non-tax sources.

**S**

**SHAPING 4J'S FUTURE**

A strategic planning process initiated by the district in 2006. This process focused on several questions about how and where the district would provide instructional programs to best serve students in light of declining enrollment and changing student demographics and needs.

**STAFFING RATIO**

The licensed staffing ratio is the ratio of students to licensed staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, P.E., are funded through the staffing ratio.

**STATE FISCAL STABILIZATION FUND (SFSF)**

A fund established through the federal American Recovery and Reinvestment Act of 2009, to be distributed to school districts by state agencies for spending in 2008-09, 2009-10 and 2010-11. \$160 million used by the 2009 legislature to partially offset a reduction in state general fund revenue in the 2009-11 biennium.

**STATE SCHOOL FUND**

A long-standing state fund within the budget of the Oregon Department of Education which holds the major appropriation of state support for public schools. Annual grants are distributed to school districts on a per-student basis in eleven payments per year, according to a legislatively adopted formula. This formula incorporates monies held in the State School Fund plus local property taxes and other local revenues such as Federal Forest Fees, Common School Funds and County School Funds. The formula determines approximately 87% of the district's general fund revenues.

**SUPPLEMENTAL BUDGET**

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

**T**

**TAG**

The Talented and Gifted (TAG) State legislation requires local districts to provide programs and services to academically talented and cognitively gifted students at their assessed level and rate of learning.

**TITLE I**

Title 1 of the Elementary and Secondary Education Act is federal funding aimed at students who are behind academically or at risk of falling behind. Funding provides assistance to students who are economically disadvantaged. Allocations for 2009-10 and 2010-11 are increased with federal funding under the American Recovery and Reinvestment Act of 2009 (ARRA).

**APPENDIX G — GLOSSARY**

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**TOSA**

Teacher on special assignment, usually performing project work such as curriculum development or program coordination.

**TRANSFERS**

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and revenue in the receiving fund.

**TSPC**

The Teacher Standards and Practices Commission is an organization separate from the Oregon Department of Education which provides licenses to teachers and administrators.

**U**

**UNAPPROPRIATED ENDING FUND BALANCE (UEFB)**

Amount budgeted to carryover to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

**W**

**WORKING CAPITAL**

Financial term for the liquidity of an organization's financial condition. Sometimes refers to beginning or ending fund balances.

## APPENDIX H – LIST OF ACRONYMS

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<b>ADM</b> Average daily membership	<b>ESD</b> Education Service District	<b>IPBS</b> Intensive Positive Behavior Support
<b>ADMw</b> Average daily membership, weighted for additional student characteristics	<b>ESEA</b> Elementary and Secondary Education Act	<b>IRS</b> Internal Revenue System
<b>ARRA</b> American Recovery and Reinvestment Act of 2009	<b>FLSA</b> Fair Labor Standards Acts	<b>KRVM</b> District 4J's radio station
<b>AV</b> Assessed property value	<b>FTE</b> Full-time equivalent	<b>NCLB</b> No Child Left Behind Act
<b>BOLI</b> Bureau of Labor and Industries	<b>GAAP</b> Generally Accepted Accounting Principles	<b>OAKS</b> Oregon Assessment of Knowledge and Skills
<b>CIS</b> Computing and Information Services	<b>GFOA</b> Government Finance Officers Association	<b>ODE</b> Oregon Department of Education
<b>DOL</b> Department of Labor	<b>G.O. BOND</b> General obligation bond	<b>OEBS</b> Oregon Educators' Benefits Board
<b>EBL</b> Essential Budget Level	<b>GPS</b> Global Positioning System	<b>OPSRP</b> Oregon Public Service Retirement Plan
<b>EEF</b> Eugene Education Fund	<b>HR</b> Human Resources Department	<b>ORS</b> Oregon Revised Statutes
<b>EEA</b> Eugene Education Association	<b>IDEA</b> Individuals with Disabilities Education Act	<b>OSBA</b> Oregon School Boards Association
<b>EEOC</b> Equal Employment Opportunity Commission	<b>IEP</b> Individualized Education Program	<b>OSEA</b> Oregon School Employees Association
<b>ELL</b> English Language Learner	<b>IHS</b> International High School	<b>OSHA</b> Occupational Safety and Health Administration
	<b>IIPM</b> Instructional Intervention/Progress Monitoring	

**APPENDIX H — LIST OF ACRONYMS**

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**PERS**  
Public Employees Retirement System

**PM**  
Preventive Maintenance

**QEM**  
Quality Education Model

**RD**  
Registered dietician

**RMV**  
Real market property value

**SAT**  
SAT Reasoning Test, formerly Scholastic  
Aptitude Test

**SIF**  
School Improvement Fund

**SFSF**  
State Fiscal Stabilization Fund

**SSF**  
State School Fund

**TAG**  
Talented and Gifted

**TOSA**  
Teacher on special assignment

**TSPC**  
Teacher Standards and Practices  
Commission

**UEFB**  
Unappropriated ending fund balance

**USDE**  
United States Department of Education

See Appendix G – Glossary for further definitions.